

Public Accounts 2007/08

Consolidated Revenue Fund
Supplementary Schedules

For the Fiscal Year Ended
March 31, 2008



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Ministry of Finance
Office of the Comptroller General

*Consolidated Revenue Fund
Supplementary Schedules
Province of British Columbia*

*For the Fiscal Year Ended
March 31, 2008*

National Library of Canada Cataloguing in Publication

Data

British Columbia. Office of the Comptroller General.
Public accounts for the year ended... – 2000/2001–

Annual.

Report year ends Mar. 31.

Continues: British Columbia. Ministry of Finance.

Public accounts. ISSN 1187-8657.

ISSN 1499-1659 = Public accounts–British Columbia.

Office of the Comptroller General

1. British Columbia–Appropriations and expenditures–Periodicals. 2. Revenue–British Columbia–Periodicals.
3. Finance, Public–British Columbia–Periodicals. 1. British Columbia. Ministry of Finance. 2. Title.

HJ13.B74

352.4'09711'05

C2001-960204-9

Consolidated Revenue Fund Supplementary Schedules for the Fiscal Year Ended March 31, 2008 (Unaudited)

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**Consolidated Revenue Fund
Supplementary Schedules
for the Fiscal Year Ended March 31, 2008
(Unaudited)**

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**Consolidated Revenue Fund
Schedule of Net Revenue by Source
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)**

	2004	2005	2006	2007	2008
	\$	\$	\$	\$	\$
Taxation Revenue					
Personal income.....	4,877,917	5,051,238	5,838,313	6,907,547	6,958,787
Corporate income.....	775,743	1,255,514	1,427,946	1,540,378	2,252,629
Social service.....	3,988,775	4,099,460	4,326,398	4,673,298	5,028,709
Property.....	1,491,285	1,577,923	1,631,410	1,622,532	1,692,899
Fuel.....	461,641	480,200	485,807	478,000	500,152
Other.....	1,683,643	1,866,302	2,143,391	2,198,517	2,368,307
Commissions on collection of public funds.....	(29,413)	(31,190)	(31,947)	(36,791)	(35,015)
Valuation adjustments.....	(8,407)	(15,698)	(9,580)	(10,914)	(8,129)
Total taxation revenue.....	13,241,184	14,283,749	15,811,738	17,372,567	18,758,339
Contributions from the Federal Government					
Canada health and social transfers.....	3,044,152	3,411,870	4,220,434	4,472,840	4,581,221
Federal equalization program.....	(330,376)	979,359	589,698	459,412	
Other contributions.....	272,979	170,421	207,573	451,083	368,657
Total contributions from the federal government.....	2,986,755	4,561,650	5,017,705	5,383,335	4,949,878
Natural Resource Revenue					
Petroleum, natural gas and minerals.....	1,743,128	2,027,444	2,689,496	2,113,637	2,078,768
Forests.....	1,007,071	1,355,249	1,207,021	1,269,241	1,075,777
Water and other.....	523,702	556,811	632,111	564,319	587,781
Commissions on collection of public funds.....	(948)	(1,558)	(1,242)	(1,306)	(1,301)
Valuation adjustments.....	(195)	(371)	(363)	(4,399)	(5,234)
Total natural resource revenue.....	3,272,758	3,937,575	4,527,023	3,941,492	3,735,791
Other Revenue					
Medical Services Plan premiums.....	1,453,870	1,471,623	1,461,148	1,493,096	1,499,130
Motor vehicle licences and permits.....	365,665	383,896	404,796	427,010	445,258
Other fees and licences.....	373,429	477,704	411,584	418,770	446,011
Investment earnings.....	63,222	42,959	47,549	64,977	95,180
Miscellaneous.....	225,001	212,788	222,753	275,350	229,337
Asset dispositions.....	177			19,129	10,317
Commissions on collection of public funds.....	(17,772)	(18,568)	(23,079)	(43,356)	(7,080)
Valuation adjustments.....	(144,738)	(144,245)	(133,491)	(47,267)	(85,653)
Total other revenue.....	2,318,854	2,426,157	2,391,260	2,607,709	2,632,500
Contributions from the Crown Corporations					
Taxpayer-supported Crown corporations					
British Columbia Buildings Corporation.....	17,991	19,589			
Other.....			4,375		
Total contributions from taxpayer-supported Crown corporations.....	17,991	19,589	4,375	0	0
Self-supported Crown corporations					
British Columbia Hydro and Power Authority.....	93,425	339,018	222,401	330,787	288,144
British Columbia Liquor Distribution Branch.....	723,547	778,594	800,470	840,286	857,216
British Columbia Lottery Corporation.....	534,486	627,165	702,836	767,983	824,794
Other.....	2,000	335,081	2,000	2,000	2,000
Total contributions from self-supported Crown corporations.....	1,353,458	2,079,858	1,727,707	1,941,056	1,972,154
Total contributions from the Crown corporations.....	1,371,449	2,099,447	1,732,082	1,941,056	1,972,154
Net Consolidated Revenue Fund Revenue.....	23,191,000	27,308,578	29,479,808	31,246,159	32,048,662
Liquidation Dividends.....	509,423		15,243	404,980	2,888

Consolidated Revenue Fund
Schedule of Net Revenue by Source
for the Fiscal Years Ended March 31—Continued
 (In Thousands—Unaudited)

	2004	2005	2006	2007	2008
Revenue Collected for and Transferred to Crown Corporations, Agencies and Other Entities	\$	\$	\$	\$	\$
Energy, Mines and Petroleum Resources					
<i>Oil and Gas Commission Act</i>	(21,373)	(25,564)	(29,180)	(31,021)	(31,319)
Small Business and Revenue					
<i>British Columbia Transit Act (Motor Fuel Tax)</i>	(7,743)	(7,800)	(7,875)	(8,000)	(9,000)
Hotel Resort Tax (<i>Hotel Room Tax Act</i>).....				(5,954)	(9,213)
Municipal (<i>Hotel Room Tax Act</i>).....					(27,244)
Rural Area Property Taxes.....	(182,984)	(189,748)	(201,661)	(229,420)	(249,113)
<i>South Coast British Columbia Transportation Authority</i> <i>Act (Motor Fuel and Social Services Taxes)</i>	(258,056)	(265,003)	(271,099)	(275,500)	(281,768)
<i>Tobacco Tax Amendment Act</i>	(1,809)	(1,943)	(1,959)	(1,981)	(1,993)
Tourism British Columbia (<i>Hotel Room Tax Act</i>).....	(24,037)	(25,900)	(27,565)	(30,900)	(32,708)
<i>Transportation Act (Motor Fuel and Social Services</i> <i>Taxes)</i>	(415,548)	(426,928)	(430,117)	(427,000)	(439,258)
Total	(911,550)	(942,886)	(969,456)	(1,009,776)	(1,081,616)

**Consolidated Revenue Fund
Schedule of Expense by Function
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)**

	2004	2005	2006	2007	2008
Health	\$	\$	\$	\$	\$
Hospital and preventive care.....	6,810,721	6,926,435	7,546,986	7,949,769	8,689,665
Medical care.....	3,370,788	3,391,252	3,677,168	3,980,896	4,197,307
Other health.....	353,641	367,524	358,370	398,495	415,649
	10,535,150	10,685,211	11,582,524	12,329,160	13,302,621
Education					
Elementary and secondary.....	4,497,702	4,601,815	4,716,324	5,001,948	5,109,897
Post-secondary.....	1,694,351	1,689,419	1,808,224	1,849,235	2,034,036
Other education.....	164,235	155,595	185,212	159,184	165,457
	6,356,288	6,446,829	6,709,760	7,010,367	7,309,390
Social Services					
Social assistance.....	1,769,510	1,671,033	1,300,887	1,282,859	1,290,462
Child welfare.....	837,569	818,551	892,008	1,052,774	996,598
Other social services.....	108,060	80,073	477,100	526,753	688,128
	2,715,139	2,569,657	2,669,995	2,862,386	2,975,188
Interest Expense					
Interest expense.....	1,452,757	1,414,119	1,318,872	1,318,105	1,177,182
Other					
Local government.....	196,614	209,810	216,147	213,698	239,069
Housing support.....	147,074	153,445	199,485	208,826	329,058
Recreation and culture.....	178,324	142,707	85,565	188,263	235,136
	522,012	505,962	501,197	610,787	803,263
Natural Resources and Economic Development					
Forests (including fire suppression).....	849,368	730,184	619,637	793,795	944,980
Minerals and mines.....	222,365	117,355	92,761	77,317	68,471
Environment and agriculture.....	280,540	409,222	352,838	395,601	692,961
Fish and game.....	4,696	4,357	8,708	10,101	6,713
Trade and industry.....	133,692	241,187	472,955	214,361	132,559
	1,490,661	1,502,305	1,546,899	1,491,175	1,845,684
Protection of Persons and Property					
Law enforcement.....	397,304	396,158	426,135	421,816	464,866
Police protection.....	244,798	241,237	272,200	309,367	309,935
Corrections.....	229,141	213,654	224,122	229,794	267,330
Other protection and regulations.....	290,338	188,870	293,200	196,484	347,945
	1,161,581	1,039,919	1,215,657	1,157,461	1,390,076
Transportation					
Road and air.....	474,486	1,351,477	450,499	453,699	466,359
Ferries.....	112,080	127,947	129,289	136,987	146,685
Public transit.....	95,064	94,289	107,295	99,253	102,767
	681,630	1,573,713	687,083	689,939	715,811
General Government					
Legislature.....	41,151	41,736	46,176	48,827	53,918
Administration.....	289,946	260,796	1,091,797	665,616	718,920
	331,097	302,532	1,137,973	714,443	772,838
Total.....	25,246,315	26,040,247	27,369,960	28,183,823	30,292,053

Consolidated Revenue Fund
Schedule of Expense by Group Account Classification
For the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)

	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total
	\$	\$	\$	\$	\$	\$	\$
Special Offices, Ministries and Other Appropriations							
Legislation.....	26,832	11,496		16,013	(423)		53,918
Officers of the Legislature.....	22,063	12,747	252	13	(240)	(2,368)	32,467
Office of the Premier.....	8,516	4,209	890	438	(337)	(700)	13,016
Ministry of Aboriginal Relations and Reconciliation.....	14,093	9,885	63,523	991		(1,483)	87,009
Ministry of Advanced Education.....	16,005	130,070	1,973,096	223,779		(114,614)	2,228,336
Ministry of Agriculture and Lands.....	70,868	88,087	112,485	34,998	(28,671)	(43,705)	234,062
Ministry of Attorney General.....	309,871	180,194	140,204	1,673	(61,269)	(61,712)	508,961
Ministry of Children and Family Development.....	303,528	130,112	1,535,550	2,191	(1,897)	(104,837)	1,864,647
Ministry of Community Services.....	453,245	36,758	282,423	19,003	(441,907)	(65,637)	283,885
Ministry of Economic Development.....	18,411	25,890	227,488	245	(99)	(9,115)	262,820
Ministry of Education.....	25,082	245,751	4,891,650	351,632		(21,983)	5,492,132
Ministry of Employment and Income Assistance.....	120,211	78,200	1,280,382	4,355	(201)	(11,471)	1,471,476
Ministry of Energy, Mines and Petroleum Resources.....	24,058	25,519	5,321	21,777	(124)	(10,045)	66,506
Ministry of Environment.....	118,942	128,947	256,532	40,861	(54,790)	(8,819)	481,673
Ministry of Finance.....	63,471	42,522	17,108	19,092	(21,871)	(38,651)	81,671
Ministry of Forests and Range.....	289,356	640,235	396,026	62,828	(28,420)	(81,604)	1,278,421
Ministry of Health.....	263,287	421,487	12,311,557	312,621	(147,580)	(204,095)	12,957,277
Ministry of Labour and Citizens' Services.....	168,828	683,984	24,664	92,694	(680,836)	(202,015)	87,319
Ministry of Public Safety and Solicitor General.....	178,040	173,518	661,774	7,777	(4,542)	(300,519)	716,048
Ministry of Small Business and Revenue.....	67,379	104,134	1,175	5,747	(124)	(119,046)	59,265
Ministry of Tourism, Sport and the Arts.....	16,778	12,467	157,836	1,199	(971)	(2,238)	185,071
Ministry of Transportation.....	111,957	1,541,302	70,206	138,379	(120)	(979,451)	882,273
Management of Public Funds and Debt.....		461		2,163,148	(844,153)	(986,427)	333,029
Other Appropriations.....	9,755	7,884	531,006	266,064	(38,946)	(144,992)	630,771
Gross Expense.....	2,700,576	4,735,859	24,941,148	3,787,518	(2,357,521)	(3,515,527)	30,292,053
Inter-ministry recoveries.....	(419,010)	(789,315)	(1,962)	(1,147,234)	2,357,521		0
Total Consolidated Revenue Fund Expense 2007/08.....	2,281,566	3,946,544	24,939,186	2,640,284	0	(3,515,527)	30,292,053
Total Consolidated Revenue Fund Expense 2006/07.....	2,100,040	3,695,675	23,202,096	2,529,731	0	(3,343,719)	28,183,823

Consolidated Revenue Fund
Schedule of Investment Portfolio
Pursuant to Section 44(3) of the *Financial Administration Act*, 1996
as at March 31, 2008
(In Thousands—Unaudited)

	2008		2007
	Total (amortized book cost) \$	Total (market value) \$	Total (amortized book cost) \$
Obligations of or guaranteed by Canada.....	22,217	4,249	76,816
Obligations of or guaranteed by a province.....	631,359	669,662	704,393
Units in British Columbia Investment Management Corporation Pooled Investment Portfolio.....	3,777,012	3,860,131	2,378,728
	<u>4,430,588</u>	<u>4,534,042</u>	<u>3,159,937</u>

Consolidated Revenue Fund
Schedule of Free Crown Grants
as at March 31, 2008
(In Thousands—Unaudited)

	2008	
	Total hectares granted	Total (market value) \$
Bridgepoint Lands Ltd.....	8.16	25,480
British Columbia Railway Company Inc.....	11.48	9
Centre Creek Management Ltd.....	13.14	1,200
City of Surrey.....	31.19	6,900
Elizabeth Tamara Konklin.....	0.28	23
Fraser Health Authority.....	2.35	1,350
Halfway River First Nation Legacy Society.....	600.00	130
Northern Rockies Regional District.....	0.08	90
Regional District of East Kootenay.....	4.05	170
Resort Municipality of Whistler.....	11.70	1,000
Total 2007/08.....	<u>682.43</u>	<u>36,352</u>
Total 2006/07.....	<u>318.93</u>	<u>22,734</u>

Consolidated Revenue Fund
Schedule of Nominal Rent Tenures
as at March 31, 2008
(In Thousands—Unaudited)

	2008		
	Total tenure term (years)	Total hectares granted	Total (net present value) \$
Monte Lake Outdoor Life Club.....	10	7.50	116
Town of Sidney.....	30	4.37	845
Total 2007/08.....		11.87	961
Total 2006/07.....		28.30	7,838

Consolidated Revenue Fund
Schedule of Payments Made to Honour Guarantees
Pursuant to Section 74(3) of the *Financial Administration Act*, 1996
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)

	Total
	\$
Description	
British Columbia Student Loan Program	
Various lending institutions.....	259
Credit Enhancement Emergency Fund Guaranteed Loan Program	
Northern Savings Credit Union.....	82
Total 2007/08.....	<u>341</u>
Total 2006/07.....	<u>428</u>

Section 74(3) of the *Financial Administration Act*, 1996 requires disclosure of payments made to honour guarantees and indemnities or to meet an obligation where the government has entered into an agreement to give a guarantee in connection with the issue or sale of securities. These payments are reflected in the main statements of the province.

Consolidated Revenue Fund
Schedule of Obligations Under Capital Leases
Pursuant to Section 70(3) of the *Financial Administration Act*, 1996
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)

	Total
	\$
Total 2007/08.....	<u>107,469</u>
Total 2006/07.....	<u>125,170</u>

Section 70(3) of the *Financial Administration Act*, 1996 requires disclosure of the financial obligations of the government under a lease when substantially all the risks and benefits of ownership of the property have been transferred to the government. These leases are reflected in the Public Accounts in accordance with the province's accounting policies.

Consolidated Revenue Fund
Schedule of Payments Based on Contributions
Pursuant to Section 25(2) of the Financial Administration Act, 1996
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)

Ministry/Agreement Description	Total \$
Advanced Education	
Canada Study Grants.....	12,527
Irving K Barber BC Scholarship Society.....	405
Millenium Scholarship Fund.....	44,508
	<u>57,440</u>
Agriculture and Lands	
Great Bear Rainforest Agreement—Flow Through to the Conservation Investments and Incentives Initiative (CIII).....	30,000
	<u>30,000</u>
Attorney General	
Bill C2 Witness Protection Video Conferencing Equipment.....	9
Federal Spending Plan—Multiculturalism.....	22,755
International Media Outlets—Pickton Trial Media.....	78
Justice Services—Legal Aid.....	1,972
Robson Square Duty Counsel.....	207
	<u>25,021</u>
Children and Family Development	
Federal/Provincial Social Service Support Committee.....	98
Intensive Rehabilitative Custody and Supervision Orders—Agreement.....	214
Youth Justice Renewal Funding Agreement.....	1
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Economic Development	
Asia Pacific Gateway Skills Table Development Project.....	27
Building Opportunities with Business Inner City Society—Secondment.....	6
Canada/BC Co-operation on Immigration Project.....	2,282
Community Living BC—Secondment.....	129
Foreign Credential Recognition Program.....	1,054
Forum of Labour Market Ministers Secretariat Project.....	776
	<u>4,274</u>
Education	
Canada Millennium Scholarship Foundation—Advancement Via Individual Determination (AVID) Program to BC Schools	548
Canada Millenium Scholarship Foundation (CMSF)—High School Post Secondary Education.....	67
French Programs—Post Secondary Education Simon Fraser University.....	1,215
Joint Consortium of School Health (JCSH).....	676
	<u>2,506</u>
Energy, Mines and Petroleum Resources	
Energy and Mines Ministers' Conference Project.....	178
Energy Efficiency Natural Resources Canada Project.....	48
North East BC Oil and Gas Service Sector Tradeshow Pavilion.....	26
Offshore Technology Conference Project.....	44
Oil and Gas Commission Expenditures.....	113
ROCA Mines Geoscience Partnership Program Project.....	7
Sierra Yoyo Desan Road Upgrade Project—BC Transportation Financing Authority.....	9,621
	<u>10,037</u>

Consolidated Revenue Fund
Schedule of Payments Based on Contributions
Pursuant to Section 25(2) of the Financial Administration Act, 1996
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)—Continued

	Total \$
Forests and Range	
BC Cattleman's Association—Fenceline Project	9
Federal Mountain Pine Beetle Mitigation.....	43,217
Forest Industry Career Exposition.....	10
Forest Science Program—Salary and Supplies Recovery from J.E. Webber.....	18
Hydrology of Mountain Pine Beetle.....	4
Mountain Pine Beetle—Decision Support Tools.....	102
Salary Recovery from Canadian Forest Service.....	98
Small Stream Ecology Project.....	10
Worksafe BC—Wildlife Tree Committee.....	2
	<u>43,470</u>
Health	
5th National Tobacco on Health Conference.....	20
Aboriginal Health Transition Fund—Adaptation Plan.....	68
Federal/Provincial Territorial Profile on Social Isolation.....	45
Health Cross Jurisdictional Labour Relations Database.....	339
Identifying Risk Factors with Determinants of Health.....	258
Pan Canadian Health Surveillance Project.....	11,457
Pan Canadian Public Health Network.....	65
	<u>12,252</u>
Public Safety and Solicitor General	
BC Coroners Service (BCCS) Symposium.....	42
BC Lottery Corporation (BCLC) Audit.....	1,040
Co-ordinated High Risk Offender Management (CHROME).....	141
Liquor Control and Licencing Branch/BC Liquor Distribution Branch Governance Project.....	347
Tsunami Integrated Preparedness (TIP) Project.....	63
	<u>1,633</u>
Tourism, Sport and the Arts	
Mitigating the Effects of Mountain Pine Beetle Infestation at Provincially Designated Recreation Sites and Trails in British Columbia Project.....	677
	<u>677</u>
Total 2007/08.....	<u><u>187,623</u></u>
Total 2006/07.....	<u><u>164,698</u></u>

Explanatory Note on Appropriations

The total appropriation amount presented includes the original Estimates, statutory authorizations, contingency access and Supplementary Estimates.

Explanatory Notes on the Group Account Classifications

Operating Expenses

Salaries and Benefits

- *Base Salaries*—includes the cost of the base salaries, overtime pay and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs*—includes the cost of extra pay for certain types of work such as shift differential, premiums and allowances.
- *Employee Benefits*—includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities*—includes the cost of the annual M.L.A. indemnity and supplementary salaries as authorized under Section 4 of the *Legislative Assembly Allowances and Pension Act*. Salaries for the Officers of the Legislature are also included.

Operating Costs

- *Boards, Commissions and Courts – Fees and Expenses*—includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Public Servant Travel*—includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- *Centralized Management Support Services*—includes central agency charges to ministries for services such as employee benefits, work place technology services, BC Public Service Agency services, legal services, internal audit services, accommodation and real estate services, alternate service delivery services, postal services, Queen's Printer services and Provincial Treasury banking charges.
- *Professional Services*—includes fees and expenses for professional services rendered directly to government for the provision of goods and services in the delivery of government programs, the provision of goods or services that are required by statute or legislation and are billed directly to the government, and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- *Information Systems – Operating*—includes all contract fees and costs related to data, voice, image and text processing operations and services such as data and word processing, data communications charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses*—includes supplies and services required for the operation of offices.
- *Informational Advertising and Publications*—includes costs associated with non-statutory advertising and general publications.
- *Statutory Advertising and Publications*—includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, and Supplies*—includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services and food for institutions.
- *Operating Equipment and Vehicles*—includes the costs associated with the repair and maintenance of government vehicles, and operating machinery and equipment.
- *Non-Capital Roads and Bridges*—includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non-highway road costs.
- *Amortization*—includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *Building Occupancy Charges*—includes payments to the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

Explanatory Notes on the Group Account Classifications—Continued

Government Transfers

- *Transfers – Grants*—includes discretionary grants to individuals, businesses, non-profit associations and others, where there are no contractual requirements.
- *Transfers – Entitlements*—includes non-discretionary payments to individuals, businesses or other entities, where eligible recipients must be paid under statute, formula or regulation, and where there are no ongoing contractual obligations.
- *Transfers – Agreements*—includes payments and reimbursements under contract, formal agreement or shared cost agreement to individuals, businesses or other entities for purposes specified in an agreement.

Other Expenses

- *Transfers Between Votes and Special Accounts*—includes transfers (payments) between a vote and a special account.
- *Interest on the Public Debt*—includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenses*—includes expenses such as financing costs, valuation allowances and other expenses which cannot be reasonably allocated to another standard object of expense.

Internal Recoveries

- *Recoveries Between Votes and Special Accounts*—includes recoveries between a vote and a special account.
- *Recoveries Within the Consolidated Revenue Fund*—includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

External Recoveries

- *Recoveries Within the Government Reporting Entity*—includes costs and amounts recovered from government corporations, organizations and agencies, the offset for commissions paid for the collection of government revenues and accounts, and the write-off of uncollectible revenue related accounts.
- *Recoveries External to the Government Reporting Entity*—includes costs and amounts recovered from other governments and non-government organizations.

Capital Expenditures

Consolidated Revenue Fund capital expenditures are presented on the basis of the category of asset acquired. The categorization of assets is described below.

- *Land*—includes the purchased or acquired value for parks and other recreation land, and land directly associated with capitalized infrastructure (buildings, ferries and bridges) but does not include land held for resale.
- *Land Improvements*—includes the capital costs of improvements to dams and water management systems and recreation areas.
- *Buildings*—includes the purchase, construction or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment*—includes the purchase or capital lease cost of heavy equipment such as tractors, trailers and ambulances, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment*—includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles*—includes the purchase or capital lease cost of passenger, light truck and utility vehicles.
- *Information Systems*—includes the purchase or capital lease cost of mainframe and other systems hardware, software and related equipment.
- *Tenant Improvements*—includes the cost or capital lease cost of improvements to leased space.
- *Roads*—includes the capital costs for construction or major improvements of roads, highways, bridges and ferries.

PROVINCE OF BRITISH COLUMBIA
PUBLIC ACCOUNTS 2007/08

Consolidated Revenue Fund
Schedule of Voted Appropriations by Ministry
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)

Vote No.	Description	Estimated Voted Expense \$	Other Authorizations ¹ \$	Total Authorizations \$	Total Actual Expense ² \$	Variance Actual to Authorizations \$
Legislation						
01	Legislation.....	58,072		58,072	53,918	(4,154)
Officers of the Legislature						
02	Auditor General.....	10,350		10,350	10,076	(274)
03	Conflict of Interest Commissioner.....	322		322	320	(2)
04	Elections BC.....	8,961		8,961	8,258	(703)
05	Information and Privacy Commissioner.....	2,952		2,952	2,930	(22)
06	Merit Commissioner.....	833		833	807	(26)
07	Ombudsman.....	4,214		4,214	4,100	(114)
08	Police Complaint Commissioner.....	1,532		1,532	1,391	(141)
09	Representative for Children and Youth.....	4,815		4,815	4,690	(125)
Office of the Premier						
10	Office of the Premier.....	13,771		13,771	13,024	(747)
Ministry of Aboriginal Relations and Reconciliation						
11	Ministry Operations.....	50,960		50,960	50,960	0
Ministry of Advanced Education						
12	Ministry Operations.....	2,151,076	72,000	2,223,076	2,223,076	0
Ministry of Agriculture and Lands						
13	Ministry Operations.....	114,062		114,062	113,548	(514)
14	Agricultural Land Commission.....	2,402		2,402	2,402	0
15	Integrated Land Management Bureau.....	62,311		62,311	62,311	0
Ministry of Attorney General						
16	Ministry Operations.....	419,487		419,487	419,487	0
17	Judiciary.....	62,334		62,334	61,089	(1,245)
18	Crown Proceeding Act.....	27,500		27,500	0	(27,500)
19	British Columbia Utilities Commission	1		1	0	(1)
Ministry of Children and Family Development						
20	Ministry Operations.....	1,219,530		1,219,530	1,219,078	(452)
21	Community Living Services.....	647,114		647,114	647,057	(57)

Consolidated Revenue Fund
Schedule of Voted Appropriations by Ministry
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)—Continued

Vote No.	Description	Estimated Voted Expense	Other Authorizations ¹	Total Authorizations	Total Actual Expense ²	Variance Actual to Authorizations
		\$	\$	\$	\$	\$
	Ministry of Community Services					
22	Ministry Operations.....	255,333		255,333	255,333	0
23	BC Public Service Agency.....	12,233		12,233	12,233	0
	Ministry of Economic Development					
24	Ministry Operations.....	265,742		265,742	262,495	(3,247)
	Ministry of Education					
25	Ministry Operations.....	5,494,380		5,494,380	5,492,389	(1,991)
	Ministry of Employment and Income Assistance					
26	Ministry Operations.....	1,479,528		1,479,528	1,476,986	(2,542)
	Ministry of Energy, Mines and Petroleum Resources					
27	Ministry Operations.....	43,899		43,899	43,899	0
28	Contracts and Funding Arrangements.....	33,560		33,560	14,008	(19,552)
	Ministry of Environment					
29	Ministry Operations.....	186,557	252,000	438,557	438,557	0
30	Environmental Assessment Office.....	6,957		6,957	6,950	(7)
	Ministry of Finance					
31	Ministry Operations.....	54,555		54,555	50,071	(4,484)
32	Public Affairs Bureau.....	36,633		36,633	35,837	(796)
	Ministry of Forests and Range					
33	Ministry Operations.....	489,876		489,876	489,876	0
34	Direct Fire.....	56,004	43,360	99,364	99,364	0
35	Housing and Construction Standards.....	337,845		337,845	336,634	(1,211)
	Ministry of Health					
36	Ministry Operations.....	12,819,670	43,000	12,862,670	12,820,504	(42,166)
	Ministry of Labour and Citizens' Services					
37	Ministry Operations.....	97,507		97,507	92,384	(5,123)

PROVINCE OF BRITISH COLUMBIA
PUBLIC ACCOUNTS 2007/08

Consolidated Revenue Fund
Schedule of Voted Appropriations by Ministry
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)—Continued

Vote No.	Description	Estimated Voted Expense \$	Other Authorizations ¹ \$	Total Authorizations \$	Total Actual Expense ² \$	Variance Actual to Authorizations \$
	Ministry of Public Safety and Solicitor General					
38	Ministry Operations.....	579,354		579,354	579,354	0
39	Emergency Program Act.....	15,630	65,034	80,664	80,664	0
	Ministry of Small Business and Revenue					
40	Ministry Operations.....	59,939		59,939	59,343	(596)
	Ministry of Tourism, Sport and the Arts					
41	Ministry Operations.....	126,298	228,000	354,298	331,832	(22,466)
	Ministry of Transportation					
42	Ministry Operations.....	881,847		881,847	881,847	0
	Management of Public Funds and Debt					
43	Management of Public Funds and Debt.....	557,800		557,800	333,029	(224,771)
	Other Appropriations					
44	Contingencies (All Ministries) and New Programs.....	498,800	450,000	948,800	805,672	(143,128)
45	BC Family Bonus.....	17,000		17,000	16,017	(983)
46	Electoral Boundaries Commission.....	4,268		4,268	2,732	(1,536)
47	Commissions on Collection of Public Funds	1		1	0	(1)
48	Allowances for Doubtful Revenue Accounts.....	1		1	0	(1)
49	Environmental Appeal Board and Forest Appeals Commission.....	2,077		2,077	1,430	(647)
50	Forest Practices Board.....	3,761		3,761	3,759	(2)
	Total Voted Expense.....	29,279,654	1,153,394	30,433,048	29,921,721	(511,327)

¹For a breakdown of the Other Authorizations refer to the Ministerial Appropriations.

² This schedule differs from other Operating Expenses schedules and statements. Amounts for Votes as voted on in the Legislative Assembly are compared against spending for the votes in this schedule. Special Accounts spending and other Statutory Appropriations spending are not included in this schedule unless the Statutory Appropriation was applied to a vote. All amounts that are part of the Contingencies (All Ministries) and New Programs Vote are showing as part of the Contingencies and New Programs vote whereas in other schedules the budget is reallocated to the program to show total spending for that program. See page 108 and 109 of the Public Accounts for a complete listing of ministry spending. These amounts do not include adjustments to prior year's accrual.

Legislation—(Unaudited)

Description	Total Appropriations		
	Other		
	Estimated	Authorizations	Total
	\$	\$	\$
Legislation			
Voted Appropriation(s)			
Members' Services.....	27,037,000		27,037,000
Caucus Support Services.....	5,778,000		5,778,000
Office of the Speaker.....	389,000		389,000
Clerk of the House.....	1,013,000		1,013,000
Clerk of Committees.....	699,000		699,000
Legislative Operations.....	11,925,000		11,925,000
Sergeant-at-Arms.....	4,435,000		4,435,000
Hansard.....	4,241,000		4,241,000
Legislative Library.....	2,555,000		2,555,000
Total Expense.....	58,072,000	0	58,072,000

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Legislation—(Unaudited)—Continued

		Actual Expenses by Group Account Classification					Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
10,639,733	988,732		15,887,174			27,515,639	478,639
4,230,313	990,507		36,846			5,257,666	(520,334)
271,557	52,558		600			324,715	(64,285)
784,312	7,889		79,486			871,687	(141,313)
423,348	73,940					497,288	(201,712)
2,871,671	7,726,298		8,861	(422,077)		10,184,753	(1,740,247)
3,457,754	330,470					3,788,224	(646,776)
2,458,228	916,934					3,375,162	(865,838)
1,695,451	408,386			(1,295)		2,102,542	(452,458)
26,832,367	11,495,714	0	16,012,967	(423,372)	0	53,917,676	(4,154,324)

Officers of the Legislature—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Auditor General			
Voted Appropriation(s)			
Auditor General.....	10,350,000		10,350,000
	10,350,000	0	10,350,000
Conflict of Interest Commissioner			
Voted Appropriation(s)			
Conflict of Interest Commissioner.....	322,000		322,000
	322,000	0	322,000
Elections BC			
Voted Appropriation(s)			
Elections BC.....	8,961,000		8,961,000
	8,961,000	0	8,961,000
Information and Privacy Commissioner			
Voted Appropriation(s)			
Information and Privacy Commissioner.....	2,952,000		2,952,000
	2,952,000	0	2,952,000
Merit Commissioner			
Voted Appropriation(s)			
Merit Commissioner.....	833,000		833,000
	833,000	0	833,000
Ombudsman			
Voted Appropriation(s)			
Ombudsman.....	4,214,000		4,214,000
	4,214,000	0	4,214,000
Police Complaint Commissioner			
Voted Appropriation(s)			
Police Complaint Commissioner.....	1,532,000		1,532,000
	1,532,000	0	1,532,000
Representative for Children and Youth			
Voted Appropriation(s)			
Representative for Children and Youth.....	4,815,000		4,815,000
	4,815,000	0	4,815,000
	33,979,000	0	33,979,000
Adjustment of Prior Year Accrual.....			0
Total Expense.....	33,979,000	0	33,979,000

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Officers of the Legislature—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
8,190,255	4,027,803	63,000			(2,205,150)	10,075,908	(274,092)
8,190,255	4,027,803	63,000	0	0	(2,205,150)	10,075,908	(274,092)
255,603	53,176		10,921			319,700	(2,300)
255,603	53,176	0	10,921	0	0	319,700	(2,300)
3,944,769	4,311,770		1,585			8,258,124	(702,876)
3,944,769	4,311,770	0	1,585	0	0	8,258,124	(702,876)
2,125,722	803,921					2,929,643	(22,357)
2,125,722	803,921	0	0	0	0	2,929,643	(22,357)
378,432	428,475					806,907	(26,093)
378,432	428,475	0	0	0	0	806,907	(26,093)
3,623,786	878,461			(239,993)	(162,571)	4,099,683	(114,317)
3,623,786	878,461	0	0	(239,993)	(162,571)	4,099,683	(114,317)
925,171	466,003					1,391,174	(140,826)
925,171	466,003	0	0	0	0	1,391,174	(140,826)
2,619,617	1,881,408	188,833	519			4,690,377	(124,623)
2,619,617	1,881,408	188,833	519	0	0	4,690,377	(124,623)
22,063,355	12,851,017	251,833	13,025	(239,993)	(2,367,721)	32,571,516	(1,407,484)
	(104,381)		22			(104,359)	(104,359)
22,063,355	12,746,636	251,833	13,047	(239,993)	(2,367,721)	32,467,157	(1,511,843)

Office of the Premier—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Intergovernmental Relations Secretariat			
Voted Appropriation(s)			
Intergovernmental Relations Secretariat.....	3,487,000		3,487,000
	3,487,000	0	3,487,000
Deputy Ministers' Policy Secretariat			
Voted Appropriation(s)			
Deputy Ministers' Policy Secretariat.....	2,616,000		2,616,000
	2,616,000	0	2,616,000
Executive and Support Services			
Voted Appropriation(s)			
Premier's Office.....	3,672,000		3,672,000
Executive Operations.....	3,996,000		3,996,000
	7,668,000	0	7,668,000
	13,771,000	0	13,771,000
Adjustment of Prior Year Accrual.....			0
Total Expense.....	13,771,000	0	13,771,000

The Budget provided to the Legislative Assembly presents the plans of a ministry or special office to a program level of detail and is based upon anticipated activities at the beginning of the year. Actual demands and spending may not entirely accord with those original plans. Amounts are, therefore, voted in the Legislative Assembly at the Vote level and ministries and special offices are free to move budget within the constraints of the total vote to accomplish the primary goals of the vote. Spending variances within a vote frequently represents such a reallocation of budget between programs.

Office of the Premier—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
2,442,147	1,116,112	889,870	118,783	(301,931)	(700,000)	3,564,981	77,981
2,442,147	1,116,112	889,870	118,783	(301,931)	(700,000)	3,564,981	77,981
1,335,251	633,474		27,000	(35,000)		1,960,725	(655,275)
1,335,251	633,474	0	27,000	(35,000)	0	1,960,725	(655,275)
2,556,887	975,640		70,200			3,602,727	(69,273)
2,182,124	1,491,292		221,983		(200)	3,895,199	(100,801)
4,739,011	2,466,932	0	292,183	0	(200)	7,497,926	(170,074)
8,516,409	4,216,518	889,870	437,966	(336,931)	(700,200)	13,023,632	(747,368)
	(7,800)					(7,800)	(7,800)
8,516,409	4,208,718	889,870	437,966	(336,931)	(700,200)	13,015,832	(755,168)

Ministry of Aboriginal Relations and Reconciliation—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Negotiations			
Voted Appropriation(s)			
Negotiations.....	35,955,000	32,581,771	68,536,771
	35,955,000	32,581,771	68,536,771
Aboriginal Relations			
Voted Appropriation(s)			
Aboriginal Relations.....	7,693,000		7,693,000
Statutory Appropriation(s)			
First Citizens Fund.....	4,200,000		4,200,000
	11,893,000	0	11,893,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	575,000		575,000
Corporate Services.....	6,737,000		6,737,000
	7,312,000	0	7,312,000
	55,160,000	32,581,771	87,741,771
Adjustment of Prior Year Accrual.....			0
Total Expense.....	55,160,000	32,581,771	87,741,771
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs – General Programs.....	32,581,771		
	32,581,771		

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Ministry of Aboriginal Relations and Reconciliation—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
8,832,992	6,241,685	54,408,813	654,637		(1,088,479)	69,049,648	512,877
8,832,992	6,241,685	54,408,813	654,637	0	(1,088,479)	69,049,648	512,877
2,140,010	591,392	5,667,283	500		(394,250)	8,004,935	311,935
	75,442	4,059,090				4,134,532	(65,468)
2,140,010	666,834	9,726,373	500	0	(394,250)	12,139,467	246,467
403,530	99,857		21,600			524,987	(50,013)
2,719,066	2,865,714	63,319	314,102			5,962,201	(774,799)
3,122,596	2,965,571	63,319	335,702	0	0	6,487,188	(824,812)
14,095,598	9,874,090	64,198,505	990,839	0	(1,482,729)	87,676,303	(65,468)
(2,745)	11,020	(675,988)				(667,713)	(667,713)
14,092,853	9,885,110	63,522,517	990,839	0	(1,482,729)	87,008,590	(733,181)

Ministry of Advanced Education—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Educational Institutions and Organizations			
Voted Appropriation(s)			
Educational Institutions and Organizations.....	1,688,169,000	7,256,851	1,695,425,851
	1,688,169,000	7,256,851	1,695,425,851
Student Financial Assistance			
Voted Appropriation(s)			
Student Financial Assistance.....	136,728,000		136,728,000
	136,728,000	0	136,728,000
Debt Service Costs and Amortization of Prepaid Capital Advances			
Voted Appropriation(s)			
Debt Service Costs.....	169,300,000		169,300,000
Amortization of Prepaid Capital Advances.....	125,617,000		125,617,000
	294,917,000	0	294,917,000
Research and Innovation			
Voted Appropriation(s)			
Research and Innovation.....	11,910,000	72,000,000	83,910,000
	11,910,000	72,000,000	83,910,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	503,000		503,000
Program Management.....	18,849,000		18,849,000
	19,352,000	0	19,352,000
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
	0	0	0
	2,151,076,000	79,256,851	2,230,332,851
Adjustment of Prior Year Accrual.....			0
Total Expense.....	2,151,076,000	79,256,851	2,230,332,851
Breakdown of Other Authorizations—			
Supplementary Estimates.....	72,000,000		
Contingencies (All Ministries) and New Programs – Negotiating Framework	7,256,851		
	79,256,851		

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Ministry of Advanced Education—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
		1,735,622,290			(17,000,000)	1,718,622,290	23,196,439
0	0	1,735,622,290	0	0	(17,000,000)	1,718,622,290	23,196,439
5,244,509	1,288,584	92,280,525	63,055,337		(39,987,797)	121,881,158	(14,846,842)
5,244,509	1,288,584	92,280,525	63,055,337	0	(39,987,797)	121,881,158	(14,846,842)
			160,442,122			160,442,122	(8,857,878)
	122,949,414					122,949,414	(2,667,586)
0	122,949,414	0	160,442,122	0	0	283,391,536	(11,525,464)
	476,184	89,346,172				89,822,356	5,912,356
0	476,184	89,346,172	0	0	0	89,822,356	5,912,356
334,217	127,881		18,000			480,098	(22,902)
10,086,093	5,325,965	646,429	263,926		(187,000)	16,135,413	(2,713,587)
10,420,310	5,453,846	646,429	281,926	0	(187,000)	16,615,511	(2,736,489)
340,549		57,099,063			(57,439,612)	0	0
340,549	0	57,099,063	0	0	(57,439,612)	0	0
16,005,368	130,168,028	1,974,994,479	223,779,385	0	(114,614,409)	2,230,332,851	0
	(97,994)	(1,899,252)				(1,997,246)	(1,997,246)
16,005,368	130,070,034	1,973,095,227	223,779,385	0	(114,614,409)	2,228,335,605	(1,997,246)

Ministry of Agriculture and Lands—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Food Industry Development			
Voted Appropriation(s)			
Food Industry Development.....	18,849,000		18,849,000
	18,849,000	0	18,849,000
Agriculture and Aquaculture Management			
Voted Appropriation(s)			
Agriculture and Aquaculture Management.....	9,291,000		9,291,000
BC Farm Industry Review Board.....	1,417,000		1,417,000
	10,708,000	0	10,708,000
Risk Management			
Voted Appropriation(s)			
Risk Management.....	38,129,000		38,129,000
	38,129,000	0	38,129,000
Crown Land Administration			
Voted Appropriation(s)			
Land Policy Program.....	2,784,000		2,784,000
Crown Land Tenure Management.....	11,218,000		11,218,000
Contaminated Sites Program.....	24,358,000		24,358,000
	38,360,000	0	38,360,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	524,000		524,000
Corporate Services.....	7,492,000		7,492,000
	8,016,000	0	8,016,000
Agricultural Land Commission			
Voted Appropriation(s)			
Agricultural Land Commission.....	2,402,000		2,402,000
	2,402,000	0	2,402,000
Integrated Land Management Bureau			
Voted Appropriation(s)			
Regional Client Services.....	23,360,000	2,816,840	26,176,840
Strategic Land and Resource Planning.....	7,537,000	431,429	7,968,429
Species at Risk Coordination.....	752,000		752,000
Corporate Resource Information Management.....	16,534,000	1,200,000	17,734,000
Bureau Management.....	14,128,000		14,128,000
	62,311,000	4,448,269	66,759,269
Crown Land			
Statutory Appropriation(s)			
Crown Land.....	80,020,000	31,500,703	111,520,703
	80,020,000	31,500,703	111,520,703
Production Insurance			
Statutory Appropriation(s)			
Production Insurance.....	19,700,000	2,633,253	22,333,253
	19,700,000	2,633,253	22,333,253
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
	0	0	0

Ministry of Agriculture and Lands—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
12,357,397	9,336,772	13,067,626	524,041	(8,596,301)	(4,347,222)	22,342,313	3,493,313
12,357,397	9,336,772	13,067,626	524,041	(8,596,301)	(4,347,222)	22,342,313	3,493,313
5,837,929	3,458,906	1,289,461	14,871	(301,100)	(480,030)	9,820,037	529,037
504,003	901,890		1,106			1,406,999	(10,001)
6,341,932	4,360,796	1,289,461	15,977	(301,100)	(480,030)	11,227,036	519,036
3,513,194	3,457,538	26,327,236	9,179,093		(5,587,360)	36,889,701	(1,239,299)
3,513,194	3,457,538	26,327,236	9,179,093	0	(5,587,360)	36,889,701	(1,239,299)
2,229,453	1,178,295		2,628	(474,047)	(136,558)	2,799,771	15,771
1,511,580	1,803,335		8,739,213			12,054,128	836,128
854,315	18,457,141		1,521			19,312,977	(5,045,023)
4,595,348	21,438,771	0	8,743,362	(474,047)	(136,558)	34,166,876	(4,193,124)
365,537	118,020		19,800			503,357	(20,643)
727,202	6,329,857	730,300	631,187			8,418,546	926,546
1,092,739	6,447,877	730,300	650,987	0	0	8,921,903	905,903
1,559,203	842,770					2,401,973	(27)
1,559,203	842,770	0	0	0	0	2,401,973	(27)
25,181,158	12,246,622	1,954,890	216,874	(11,716,505)	(216,831)	27,666,208	1,489,368
3,178,574	2,414,576	1,501,373	1,957,821	(1,045,830)	(38,085)	7,968,429	0
488,345	781,184	127,000	682	(466,355)	(3,588)	927,268	175,268
11,205,705	16,195,594	15,551	18,376	(6,026,120)	(2,404,143)	19,004,963	1,270,963
1,547,923	9,723,267	158,086	81,440	(44,728)	(273,587)	11,192,401	(2,935,599)
41,601,705	41,361,243	3,756,900	2,275,193	(19,299,538)	(2,936,234)	66,759,269	0
		37,313,910	74,206,793			111,520,703	0
0	0	37,313,910	74,206,793	0	0	111,520,703	0
	919,684		21,813,767		(400,198)	22,333,253	0
0	919,684	0	21,813,767	0	(400,198)	22,333,253	0
		30,000,000			(30,000,000)	0	0
0	0	30,000,000	0	0	(30,000,000)	0	0

Ministry of Agriculture and Lands—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Transfer from the Crown Land Special Account to the General Account....		(74,209,072)	(74,209,072)
	0	(74,209,072)	(74,209,072)
Transfer from the General Account to the Production Insurance Special Account.....	(8,200,000)		(8,200,000)
	(8,200,000)	0	(8,200,000)
Adjustment of Prior Year Accrual.....	270,295,000	(35,626,847)	234,668,153
Total Expense.....	270,295,000	(35,626,847)	234,668,153
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs – General Programs.....	4,448,269		
Statutory Appropriation – Special Account:.....	34,133,956		
Inter-account transfers.....	(74,209,072)		
	(35,626,847)		

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Ministry of Agriculture and Lands—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
			(74,209,072)			(74,209,072)	0
0	0	0	(74,209,072)	0	0	(74,209,072)	0
			(8,200,000)			(8,200,000)	0
0	0	0	(8,200,000)	0	0	(8,200,000)	0
71,061,518	88,165,451	112,485,433	35,000,141	(28,670,986)	(43,887,602)	234,153,955	(514,198)
(193,854)	(78,257)		(2,385)		182,290	(92,206)	(92,206)
70,867,664	88,087,194	112,485,433	34,997,756	(28,670,986)	(43,705,312)	234,061,749	(606,404)

Ministry of Attorney General—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	Authorizations	\$
		\$	
Justice Transformation			
Voted Appropriation(s)			
Justice Reform.....	3,000,000		3,000,000
Community Court.....	2,253,000		2,253,000
	5,253,000	0	5,253,000
Justice Services			
Voted Appropriation(s)			
Justice Services.....	96,717,000	2,778,890	99,495,890
	96,717,000	2,778,890	99,495,890
Prosecution Services			
Voted Appropriation(s)			
Prosecution Services.....	94,360,000	6,682,137	101,042,137
	94,360,000	6,682,137	101,042,137
Court Services			
Voted Appropriation(s)			
Court Services.....	133,719,000	600,496	134,319,496
	133,719,000	600,496	134,319,496
Legal Services			
Voted Appropriation(s)			
Legal Services.....	15,855,000	1,868,000	17,723,000
	15,855,000	1,868,000	17,723,000
Multiculturalism and Immigration			
Voted Appropriation(s)			
Multiculturalism and Immigration.....	9,206,000		9,206,000
	9,206,000	0	9,206,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	722,000		722,000
Corporate Services.....	50,079,000	7,823,821	57,902,821
Agencies, Boards and Commissions.....	13,576,000	144,356	13,720,356
	64,377,000	7,968,177	72,345,177
Judiciary			
Voted Appropriation(s)			
Superior Courts.....	13,506,000		13,506,000
Provincial Courts.....	48,828,000		48,828,000
	62,334,000	0	62,334,000
Crown Proceeding Act			
Voted Appropriation(s)			
Crown Proceeding Act.....	27,500,000		27,500,000
	27,500,000	0	27,500,000
British Columbia Utilities Commission			
Voted Appropriation(s)			
British Columbia Utilities Commission.....	1,000		1,000
	1,000	0	1,000
Public Guardian and Trustee of British Columbia			
Statutory Appropriation(s)			
Public Guardian and Trustee of British Columbia.....	19,210,000		19,210,000
	19,210,000	0	19,210,000

Ministry of Attorney General—(Unaudited)—Continued

Actual Expenses by Group Account Classification							
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Variance—Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
945,667	836,217	1,082,851	40,384			2,905,119	(94,881)
372,653	794,000	250,000				1,416,653	(836,347)
1,318,320	1,630,217	1,332,851	40,384	0	0	4,321,772	(931,228)
12,869,667	5,169,013	84,305,246	57,295	(1,015,579)	(1,950,867)	99,434,775	(61,115)
12,869,667	5,169,013	84,305,246	57,295	(1,015,579)	(1,950,867)	99,434,775	(61,115)
81,444,683	20,718,222		949,420	(1,719,996)		101,392,329	350,192
81,444,683	20,718,222	0	949,420	(1,719,996)	0	101,392,329	350,192
78,528,468	57,441,922	134,064	385,671		(1,996,513)	134,493,612	174,116
78,528,468	57,441,922	134,064	385,671	0	(1,996,513)	134,493,612	174,116
38,113,351	37,825,796		383,912	(58,090,634)	(426,339)	17,806,086	83,086
38,113,351	37,825,796	0	383,912	(58,090,634)	(426,339)	17,806,086	83,086
3,178,783	1,743,665	26,441,229	588		(22,209,050)	9,155,215	(50,785)
3,178,783	1,743,665	26,441,229	588	0	(22,209,050)	9,155,215	(50,785)
448,573	178,151		18,053			644,777	(77,223)
20,017,477	34,168,549	4,226,372	494,217	(442,221)	(301)	58,464,093	561,272
2,948,823	1,992,629		8,876,000		(145,411)	13,672,041	(48,315)
23,414,873	36,339,329	4,226,372	9,388,270	(442,221)	(145,712)	72,780,911	435,734
10,988,534	2,948,939		15,525			13,952,998	446,998
41,829,233	5,091,165	203,610	11,819			47,135,827	(1,692,173)
52,817,767	8,040,104	203,610	27,344	0	0	61,088,825	(1,245,175)
0	0	0	0	0	0	0	(27,500,000)
						0	(27,500,000)
2,753,661	2,144,992	1,515	1,804		(4,901,972)	0	(1,000)
2,753,661	2,144,992	1,515	1,804	0	(4,901,972)	0	(1,000)
15,079,300	7,075,802	40,000	501,603		(5,031,608)	17,665,097	(1,544,903)
15,079,300	7,075,802	40,000	501,603	0	(5,031,608)	17,665,097	(1,544,903)

Ministry of Attorney General—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
Public Inquiry Act.....		1,559,092	1,559,092
	0	1,559,092	1,559,092
Transfer from the General Account to the Public Guardian and Trustee			
Special Account.....	(8,757,000)	(119,000)	(8,876,000)
	(8,757,000)	(119,000)	(8,876,000)
	519,775,000	21,337,792	541,112,792
Adjustment of Prior Year Accrual.....			0
Total Expense.....	519,775,000	21,337,792	541,112,792
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs – General Programs.....	15,711,700		
Contingencies (All Ministries) and New Programs – Negotiating Framework	4,186,000		
Statutory Appropriation.....	1,559,092		
Inter-account transfers.....	(119,000)		
	21,337,792		

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Ministry of Attorney General—(Unaudited)—Continued

Actual Expenses by Group Account Classification								Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total		Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$	\$
454,801	1,214,826	23,351,486						
26,574	1,022,755	509,763			(25,021,113)	0		0
481,375	2,237,581	23,861,249	0	0	(25,021,113)	1,559,092		0
						1,559,092		0
			(8,876,000)			(8,876,000)		0
0	0	0	(8,876,000)	0	0	(8,876,000)		0
310,000,248	180,366,643	140,546,136	2,860,291	(61,268,430)	(61,683,174)	510,821,714		(30,291,078)
(128,801)	(172,956)	(342,289)	(1,187,572)		(29,315)	(1,860,933)		(1,860,933)
309,871,447	180,193,687	140,203,847	1,672,719	(61,268,430)	(61,712,489)	508,960,781		(32,152,011)

Ministry of Children and Family Development—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Child and Family Development			
Voted Appropriation(s)			
Child and Family Development.....	704,733,000		704,733,000
	704,733,000	0	704,733,000
Early Childhood Development, Child Care and Supports to Children with Special Needs			
Voted Appropriation(s)			
Early Childhood Development, Child Care and Supports to Children with Special Needs.....	429,862,000		429,862,000
	429,862,000	0	429,862,000
Provincial Services			
Voted Appropriation(s)			
Provincial Services.....	61,267,000		61,267,000
	61,267,000	0	61,267,000
Executive and Support Services			
Voted Appropriation(s)			
Ministers' Offices.....	860,000		860,000
Corporate Services.....	22,808,000		22,808,000
	23,668,000	0	23,668,000
Ministry Monitoring – Community Living Services			
Voted Appropriation(s)			
Ministry Monitoring – Community Living Services.....	674,000		674,000
	674,000	0	674,000
Transfers to Community Living British Columbia			
Voted Appropriation(s)			
Adult Community Living Services.....	591,839,000		591,839,000
Children's Community Living Services.....	54,601,000		54,601,000
	646,440,000	0	646,440,000
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
	0	0	0
	1,866,644,000	0	1,866,644,000
Adjustment of Prior Year Accrual.....			0
Total Expense.....	1,866,644,000	0	1,866,644,000

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Ministry of Children and Family Development—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
225,009,999	87,874,084	457,366,199	1,673,427	(978,120)	(65,984,342)	704,961,247	228,247
225,009,999	87,874,084	457,366,199	1,673,427	(978,120)	(65,984,342)	704,961,247	228,247
19,079,824	16,549,072	422,532,027	136,821		(33,119,171)	425,178,573	(4,683,427)
19,079,824	16,549,072	422,532,027	136,821	0	(33,119,171)	425,178,573	(4,683,427)
40,839,441	17,586,273	8,633,891	152,102	(919,185)	(3,602,000)	62,690,522	1,423,522
40,839,441	17,586,273	8,633,891	152,102	(919,185)	(3,602,000)	62,690,522	1,423,522
603,459	181,917		31,708			817,084	(42,916)
17,446,755	7,866,517	568,388	206,370		(656,943)	25,431,087	2,623,087
18,050,214	8,048,434	568,388	238,078	0	(656,943)	26,248,171	2,580,171
431,425	125,984	1,161,420			(1,161,420)	557,409	(116,591)
431,425	125,984	1,161,420	0	0	(1,161,420)	557,409	(116,591)
		591,898,215				591,898,215	59,215
		54,601,000				54,601,000	0
0	0	646,499,215	0	0	0	646,499,215	59,215
121,259	45,985	145,858			(313,102)	0	0
121,259	45,985	145,858	0	0	(313,102)	0	0
303,532,162	130,229,832	1,536,906,998	2,200,428	(1,897,305)	(104,836,978)	1,866,135,137	(508,863)
(4,524)	(118,221)	(1,357,134)	(8,946)			(1,488,825)	(1,488,825)
303,527,638	130,111,611	1,535,549,864	2,191,482	(1,897,305)	(104,836,978)	1,864,646,312	(1,997,688)

Ministry of Community Services—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Local Government			
Voted Appropriation(s)			
Local Government Services and Transfers.....	185,244,000	9,495,784	194,739,784
University Endowment Lands.....	5,164,000		5,164,000
	190,408,000	9,495,784	199,903,784
Statutory Appropriation(s)			
University Endowment Lands Administration.....	6,242,000		6,242,000
	196,650,000	9,495,784	206,145,784
Women's, Seniors' and Community Services			
Voted Appropriation(s)			
Women's, Seniors' and Community Services.....	55,838,000		55,838,000
	55,838,000	0	55,838,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	528,000		528,000
Management Services.....	8,559,000		8,559,000
	9,087,000	0	9,087,000
Business Transformation			
Voted Appropriation(s)			
Business Transformation ADM Office.....	9,000		9,000
	9,000	0	9,000
Client Services			
Voted Appropriation(s)			
Regional Operations.....	4,866,000		4,866,000
	4,866,000	0	4,866,000
Talent Management			
Voted Appropriation(s)			
Talent Management.....	1,749,000		1,749,000
	1,749,000	0	1,749,000
Employee Relations			
Voted Appropriation(s)			
Employee Relations.....	260,000		260,000
	260,000	0	260,000
Compensation, Benefits and Policy			
Voted Appropriation(s)			
Labour Market Fund.....	3,932,000		3,932,000
Compensation.....	367,000		367,000
Provincial Pensions.....	149,674,000		149,674,000
Miscellaneous and Statutory Items.....	6,252,000		6,252,000
Canada Pension.....	54,764,000		54,764,000
Death and Retiring Benefits.....	4,820,000		4,820,000
Extended Health and Dental Benefits.....	52,050,000		52,050,000
Group Insurance.....	4,145,000		4,145,000
Medical Services Plan.....	22,329,000		22,329,000
Long Term Disability.....	34,440,000	14,826,293	49,266,293
Employment Insurance.....	26,513,000		26,513,000
Workers Compensation.....	10,400,000		10,400,000
Employee and Family Assistance Program.....	1,100,000		1,100,000
Other Benefits.....	41,279,000		41,279,000
Recoveries.....	(407,790,000)		(407,790,000)
	4,275,000	14,826,293	19,101,293

Ministry of Community Services—(Unaudited)—Continued

Actual Expenses by Group Account Classification								Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation	
\$	\$	\$	\$	\$	\$	\$	\$	\$
6,559,713	2,546,672	226,217,724	6,411					
921,247	3,664,551	5,286,036	1,824	(4,579,550)	(39,425,056)	195,905,464	1,165,680	
7,480,960	6,211,223	231,503,760	8,235	(4,579,550)	(39,425,056)	5,294,108	130,108	
			4,579,550			201,199,572	1,295,788	
7,480,960	6,211,223	231,503,760	4,587,785	(4,579,550)	(39,425,056)	4,579,550	(1,662,450)	
						205,779,122	(366,662)	
3,002,560	1,235,352	50,468,528	6,411					
3,002,560	1,235,352	50,468,528	6,411	0	0	54,712,851	(1,125,149)	
						54,712,851	(1,125,149)	
340,149	134,344		18,000					
4,934,236	3,449,242	2,000	38,390			492,493	(35,507)	
5,274,385	3,583,586	2,000	56,390	0	0	8,423,868	(135,132)	
						8,916,361	(170,639)	
1,152,957	1,561,712			(1,996,745)				
1,152,957	1,561,712	0	0	(1,996,745)	0	717,924	708,924	
						717,924	708,924	
13,303,477	2,892,024		635	(13,441,611)	(261,398)	2,493,127	(2,372,873)	
13,303,477	2,892,024	0	635	(13,441,611)	(261,398)	2,493,127	(2,372,873)	
6,539,545	13,728,887	445,099	277,338	(16,570,336)	(109,091)	4,311,442	2,562,442	
6,539,545	13,728,887	445,099	277,338	(16,570,336)	(109,091)	4,311,442	2,562,442	
3,226,206	614,106		7,508	(3,073,197)	(274,518)	500,105	240,105	
3,226,206	614,106	0	7,508	(3,073,197)	(274,518)	500,105	240,105	
2,756,136	33,448					33,448	(3,898,552)	
148,163,573	401,687		30,500	(1,895,558)		1,292,765	925,765	
4,768,925					(30,373)	148,133,200	(1,540,800)	
57,895,833						4,768,925	(1,483,075)	
12,270,300			1,892			57,895,833	3,131,833	
62,843,545					(132,795)	12,139,397	7,319,397	
4,376,364					(21,085,442)	41,758,103	(10,291,897)	
23,851,824					(2,445,798)	1,930,566	(2,214,434)	
75,501,749					(44,806)	23,807,018	1,478,018	
24,977,647				(13,062,097)	(41,581)	62,398,071	13,131,778	
7,135,026						24,977,647	(1,535,353)	
1,393,860					(1,161,715)	5,973,311	(4,426,689)	
11,727,842	4,100,739	1,544	11,974,016	(1,026)	(311,688)	1,081,146	(18,854)	
(13,279,872)	2,697		18,627	(380,439)	(133,287)	27,290,415	(13,988,585)	
424,382,752	4,538,571	1,544	12,025,035	(383,711,353)	(179,519)	(397,149,420)	10,640,580	
				(399,050,473)	(25,567,004)	16,330,425	(2,770,868)	

Ministry of Community Services—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Executive and Support Services (Agency)			
Voted Appropriation(s)			
Deputy Minister's Office.....	609,000		609,000
Corporate Services.....	465,000		465,000
	<u>1,074,000</u>	<u>0</u>	<u>1,074,000</u>
	273,808,000	24,322,077	298,130,077
Adjustment of Prior Year Accrual.....			<u>0</u>
Total Expense.....	<u>273,808,000</u>	<u>24,322,077</u>	<u>298,130,077</u>
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs – General Programs.....	24,322,077		
	<u>24,322,077</u>		

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Ministry of Community Services—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
545,581	297,868	6,600				850,049	241,049
247,097	2,762,614		2,041,510	(3,195,000)		1,856,221	1,391,221
792,678	3,060,482	6,600	2,041,510	(3,195,000)	0	2,706,270	1,632,270
465,155,520	37,425,943	282,427,531	19,002,612	(441,906,912)	(65,637,067)	296,467,627	(1,662,450)
(11,910,144)	(668,339)	(4,506)				(12,582,989)	(12,582,989)
453,245,376	36,757,604	282,423,025	19,002,612	(441,906,912)	(65,637,067)	283,884,638	(14,245,439)

Ministry of Economic Development—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Marketing and Promoting British Columbia			
Voted Appropriation(s)			
Marketing and Promoting British Columbia.....	12,039,000		12,039,000
	12,039,000	0	12,039,000
Enhancing Economic Development			
Voted Appropriation(s)			
Enhancing Economic Development.....	140,764,000		140,764,000
Statutory Appropriation(s)			
Northern Development Fund.....	500,000		500,000
	141,264,000	0	141,264,000
2010 Olympic and Paralympic Winter Games Secretariat			
Voted Appropriation(s)			
2010 Olympic and Paralympic Winter Games Secretariat.....	100,377,000		100,377,000
	100,377,000	0	100,377,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	554,000		554,000
Corporate Services.....	9,112,000		9,112,000
Columbia Basin Trust.....	2,146,000		2,146,000
Reserves for Doubtful Accounts.....	750,000		750,000
	12,562,000	0	12,562,000
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
	0	0	0
	266,242,000	0	266,242,000
Adjustment of Prior Year Accrual.....			0
Total Expense.....	266,242,000	0	266,242,000

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Ministry of Economic Development—(Unaudited)—Continued

Salaries and Benefits \$	Operating Costs \$	Actual Expenses by Group Account Classification					Variance— Actual to Appropriation \$
		Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$	Total \$	
4,909,014	10,375,960	540,149		1,361	(4,580,800)	11,245,684	(793,316)
4,909,014	10,375,960	540,149	0	1,361	(4,580,800)	11,245,684	(793,316)
4,489,284	1,998,533	153,333,801		(1,000)	(328,467)	159,492,151	18,728,151
		500,000				500,000	0
4,489,284	1,998,533	153,833,801	0	(1,000)	(328,467)	159,992,151	18,728,151
2,963,593	4,822,813	68,104,401				75,890,807	(24,486,193)
2,963,593	4,822,813	68,104,401	0	0	0	75,890,807	(24,486,193)
334,776	87,691		18,000			440,467	(113,533)
5,202,959	7,796,671	143,000	226,752	(31,988)	(245)	13,337,149	4,225,149
		2,088,800				2,088,800	(57,200)
5,537,735	7,884,362	2,231,800	244,752	(31,988)	(245)	15,866,416	3,304,416
511,658	895,626	2,866,252		(67,826)	(4,205,710)	0	0
511,658	895,626	2,866,252	0	(67,826)	(4,205,710)	0	0
18,411,284	25,977,294	227,576,403	244,752	(99,453)	(9,115,222)	262,995,058	(3,246,942)
	(87,495)	(87,967)				(175,462)	(175,462)
18,411,284	25,889,799	227,488,436	244,752	(99,453)	(9,115,222)	262,819,596	(3,422,404)

Ministry of Education—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Education Programs			
Voted Appropriation(s)			
Education Programs.....	4,847,452,000		4,847,452,000
	4,847,452,000	0	4,847,452,000
Debt Service and Amortization			
Voted Appropriation(s)			
Debt Services Costs.....	358,100,000		358,100,000
Amortization of Prepaid Capital Advances.....	199,800,000		199,800,000
	557,900,000	0	557,900,000
Public Libraries			
Voted Appropriation(s)			
Public Libraries.....	15,675,000		15,675,000
	15,675,000	0	15,675,000
Management Services			
Voted Appropriation(s)			
Management Services.....	19,990,000		19,990,000
	19,990,000	0	19,990,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	505,000		505,000
K-12 Education Programs.....	52,858,000		52,858,000
	53,363,000	0	53,363,000
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
	0	0	0
	5,494,380,000	0	5,494,380,000
Adjustment of Prior Year Accrual.....			0
Total Expense.....	5,494,380,000	0	5,494,380,000

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Ministry of Education—(Unaudited)—Continued

Salaries and Benefits \$	Operating Costs \$	Actual Expenses by Group Account Classification				Total \$	Variance— Actual to Appropriation \$
		Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$		
	4,620,097	4,866,647,064	27,039		(17,675,181)	4,853,619,019	6,167,019
0	4,620,097	4,866,647,064	27,039	0	(17,675,181)	4,853,619,019	6,167,019
	200,420,345		351,229,133			351,229,133	(6,870,867)
0	200,420,345	0	351,229,133	0	(404,345)	200,016,000	216,000
					(404,345)	551,245,133	(6,654,867)
	0	17,699,080				17,699,080	2,024,080
0	0	17,699,080	0	0	0	17,699,080	2,024,080
6,446,494	11,666,678		125,287		(2,164)	18,236,295	(1,753,705)
6,446,494	11,666,678	0	125,287	0	(2,164)	18,236,295	(1,753,705)
413,057	104,778		21,600			539,435	34,435
17,964,369	28,571,842	5,679,594	228,453		(1,394,547)	51,049,711	(1,808,289)
18,377,426	28,676,620	5,679,594	250,053	0	(1,394,547)	51,589,146	(1,773,854)
258,492	423,776	1,824,116			(2,506,384)	0	0
258,492	423,776	1,824,116	0	0	(2,506,384)	0	0
25,082,412	245,807,516	4,891,849,854	351,631,512	0	(21,982,621)	5,492,388,673	(1,991,327)
	(56,512)	(199,710)		0		(256,222)	(256,222)
25,082,412	245,751,004	4,891,650,144	351,631,512	0	(21,982,621)	5,492,132,451	(2,247,549)

Ministry of Employment and Income Assistance—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Employment Programs			
Voted Appropriation(s)			
Employment Programs.....	97,867,000		97,867,000
	97,867,000	0	97,867,000
Temporary Assistance			
Voted Appropriation(s)			
Temporary Assistance.....	358,180,000		358,180,000
	358,180,000	0	358,180,000
Disability Assistance			
Voted Appropriation(s)			
Disability Assistance.....	732,884,000		732,884,000
	732,884,000	0	732,884,000
Supplementary Assistance			
Voted Appropriation(s)			
Supplementary Assistance.....	263,809,000		263,809,000
	263,809,000	0	263,809,000
Employment and Assistance Appeal Tribunal			
Voted Appropriation(s)			
Employment and Assistance Appeal Tribunal.....	2,070,000		2,070,000
	2,070,000	0	2,070,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	418,000		418,000
Corporate Services.....	24,300,000		24,300,000
	24,718,000	0	24,718,000
	1,479,528,000	0	1,479,528,000
Adjustment of Prior Year Accrual.....			0
Total Expense.....	1,479,528,000	0	1,479,528,000

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Ministry of Employment and Income Assistance—(Unaudited)—Continued

Actual Expenses by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$	Total \$	Variance— Actual to Appropriation \$
16,297,012	9,195,603	66,339,271	968			91,832,854	(6,034,146)
16,297,012	9,195,603	66,339,271	968	0	0	91,832,854	(6,034,146)
30,239,039	17,811,018	305,662,445	3,431,963		(1,788,287)	355,356,178	(2,823,822)
30,239,039	17,811,018	305,662,445	3,431,963	0	(1,788,287)	355,356,178	(2,823,822)
39,666,254	26,695,596	662,123,340	52,834		(4,772,488)	723,765,536	(9,118,464)
39,666,254	26,695,596	662,123,340	52,834	0	(4,772,488)	723,765,536	(9,118,464)
20,845,965	13,711,898	247,025,204	1,872,834		(4,875,528)	278,580,373	14,771,373
20,845,965	13,711,898	247,025,204	1,872,834	0	(4,875,528)	278,580,373	14,771,373
820,640	600,786	243,625				1,665,051	(404,949)
820,640	600,786	243,625	0	0	0	1,665,051	(404,949)
364,697	77,893		18,000			460,590	42,590
11,976,900	10,521,832	173,966	2,887,903	(200,801)	(34,650)	25,325,150	1,025,150
12,341,597	10,599,725	173,966	2,905,903	(200,801)	(34,650)	25,785,740	1,067,740
120,210,507	78,614,626	1,281,567,851	8,264,502	(200,801)	(11,470,953)	1,476,985,732	(2,542,268)
	(415,025)	(1,185,379)	(3,909,204)			(5,509,608)	(5,509,608)
120,210,507	78,199,601	1,280,382,472	4,355,298	(200,801)	(11,470,953)	1,471,476,124	(8,051,876)

Ministry of Energy, Mines and Petroleum Resources—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Oil and Gas			
Voted Appropriation(s)			
Oil and Gas.....	10,073,000	2,400,000	12,473,000
	10,073,000	2,400,000	12,473,000
Titles and Offshore			
Voted Appropriation(s)			
Titles and Offshore.....	5,511,000		5,511,000
	5,511,000	0	5,511,000
Mining and Minerals			
Voted Appropriation(s)			
Mining and Minerals.....	14,082,000	4,500,000	18,582,000
	14,082,000	4,500,000	18,582,000
Electricity and Alternative Energy			
Voted Appropriation(s)			
Electricity and Alternative Energy.....	2,389,000		2,389,000
	2,389,000	0	2,389,000
Marketing, Aboriginal and Community Relations			
Voted Appropriation(s)			
Marketing, Aboriginal and Community Relations.....	4,968,000	727,922	5,695,922
	4,968,000	727,922	5,695,922
Executive and Support Services			
Voted Appropriation(s)			
Ministers' Office.....	897,000		897,000
Corporate Services.....	5,979,000		5,979,000
	6,876,000	0	6,876,000
Contracts and Funding Arrangements			
Voted Appropriation(s)			
Resource Revenue Sharing Agreements.....	2,500,000		2,500,000
Vancouver Island Natural Gas Pipeline Agreement.....	31,060,000		31,060,000
	33,560,000	0	33,560,000
Special Account			
Statutory Appropriation(s)			
Innovative Clean Energy Fund.....		123,386	123,386
	0	123,386	123,386
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
Mines Act.....		1,305,147	1,305,147
	0	1,305,147	1,305,147
	77,459,000	9,056,455	86,515,455
Adjustment of Prior Year Accrual.....			0
Total Expense.....	77,459,000	9,056,455	86,515,455
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs – General Programs.....	7,627,922		
Statutory Appropriation.....	1,305,147		
Statutory Appropriation – Special Account.....	123,386		
	9,056,455		

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Ministry of Energy, Mines and Petroleum Resources—(Unaudited)—Continued

Actual Expenses by Group Account Classification								Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total		Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$	\$
5,123,854	4,907,161	1,083,570				11,114,585		(1,358,415)
5,123,854	4,907,161	1,083,570	0	0	0	11,114,585		(1,358,415)
3,155,172	1,680,872	315,000	348,539			5,499,583		(11,417)
3,155,172	1,680,872	315,000	348,539	0	0	5,499,583		(11,417)
8,425,592	4,859,035	897,500	4,500,101		(8,155)	18,674,073		92,073
8,425,592	4,859,035	897,500	4,500,101	0	(8,155)	18,674,073		92,073
2,125,000	858,322	251,072		(123,386)		3,111,008		722,008
2,125,000	858,322	251,072	0	(123,386)	0	3,111,008		722,008
3,010,363	1,352,814	1,428,888				5,792,065		96,143
3,010,363	1,352,814	1,428,888	0	0	0	5,792,065		96,143
636,050	261,997		33,130			931,177		34,177
1,581,599	4,709,426	44,050	69,356			6,404,431		425,431
2,217,649	4,971,423	44,050	102,486	0	0	7,335,608		459,608
		1,337,545				1,337,545		(1,162,455)
			12,670,000			12,670,000		(18,390,000)
0	0	1,337,545	12,670,000	0	0	14,007,545		(19,552,455)
			123,386			123,386		0
0	0	0	123,386	0	0	123,386		0
571	5,955,653	48,473	4,032,399		(10,037,096)	0		0
	1,305,147					1,305,147		0
571	7,260,800	48,473	4,032,399	0	(10,037,096)	1,305,147		0
24,058,201	25,890,427	5,406,098	21,776,911	(123,386)	(10,045,251)	66,963,000		(19,552,455)
	(371,645)	(85,000)				(456,645)		(456,645)
24,058,201	25,518,782	5,321,098	21,776,911	(123,386)	(10,045,251)	66,506,355		(20,009,100)

Ministry of Environment—(Unaudited)

Description	Total Appropriations		
	Other		
	Estimated	Authorizations	Total
	\$	\$	\$
Environmental Stewardship			
Voted Appropriation(s)			
Conservation Management.....	27,642,000	7,936,191	35,578,191
Fish and Wildlife Management.....	14,294,000		14,294,000
Parks Management.....	36,921,000		36,921,000
	78,857,000	7,936,191	86,793,191
Water Stewardship			
Voted Appropriation(s)			
Water Stewardship.....	15,228,000		15,228,000
Water Rental Remissions.....	24,000,000		24,000,000
	39,228,000	0	39,228,000
Oceans and Marine Fisheries			
Voted Appropriation(s)			
Oceans and Marine Fisheries.....	2,258,000		2,258,000
	2,258,000	0	2,258,000
Environmental Protection			
Voted Appropriation(s)			
Environmental Protection.....	13,925,000	252,000,000	265,925,000
Statutory Appropriation(s)			
Sustainable Environment Fund.....	29,305,000		29,305,000
	43,230,000	252,000,000	295,230,000
Compliance			
Voted Appropriation(s)			
Compliance.....	18,482,000		18,482,000
	18,482,000	0	18,482,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	499,000		499,000
Corporate Services.....	33,308,000		33,308,000
	33,807,000	0	33,807,000
Environmental Assessment Office			
Voted Appropriation(s)			
Environmental Assessment Office.....	6,957,000		6,957,000
	6,957,000	0	6,957,000
Adjustment of Prior Year Accrual.....	222,819,000	259,936,191	482,755,191
Total Expense.....	222,819,000	259,936,191	482,755,191
Breakdown of Other Authorizations—			
Supplementary Estimates.....	252,000,000		
Contingencies (All Ministries) and New Programs – General Programs.....	7,936,191		
	259,936,191		

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Ministry of Environment—(Unaudited)—Continued

Salaries and Benefits \$	Operating Costs \$	Actual Expenses by Group Account Classification				Total \$	Variance— Actual to Appropriation \$
		Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$		
19,881,826	20,049,684	6,059,957	350,933	(7,980,050)	(3,292,393)	35,069,957	(508,234)
8,748,425	12,243,290	903,000		(25,958)	(1,182,371)	20,686,386	6,392,386
12,994,035	20,945,119	9,553,600	21,632	(1,897,743)	(821,503)	40,795,140	3,874,140
41,624,286	53,238,093	16,516,557	372,565	(9,903,751)	(5,296,267)	96,551,483	9,758,292
10,671,366	8,146,139	1,731,000	28,706	(915,782)	(1,937,562)	17,723,867	2,495,867
			9,935,724			9,935,724	(14,064,276)
10,671,366	8,146,139	1,731,000	9,964,430	(915,782)	(1,937,562)	27,659,591	(11,568,409)
1,282,361	999,193	839,200		(80)	(192,106)	2,928,568	670,568
1,282,361	999,193	839,200	0	(80)	(192,106)	2,928,568	670,568
23,265,428	37,553,240	235,311,439	248,619	(29,294,576)	(1,177,149)	265,907,001	(17,999)
			29,305,000			29,305,000	0
23,265,428	37,553,240	235,311,439	29,553,619	(29,294,576)	(1,177,149)	295,212,001	(17,999)
11,072,719	7,778,396	576,800	199,123	(24,958)	(61,092)	19,540,988	1,058,988
11,072,719	7,778,396	576,800	199,123	(24,958)	(61,092)	19,540,988	1,058,988
401,419	70,947		21,705			494,071	(4,929)
27,037,740	19,255,153	569,625	766,534	(14,196,560)	(21,003)	33,411,489	103,489
27,439,159	19,326,100	569,625	788,239	(14,196,560)	(21,003)	33,905,560	98,560
3,913,651	1,933,925	1,691,315	7	(454,776)	(133,844)	6,950,278	(6,722)
3,913,651	1,933,925	1,691,315	7	(454,776)	(133,844)	6,950,278	(6,722)
119,268,970	128,975,086	257,235,936	40,877,983	(54,790,483)	(8,819,023)	482,748,469	(6,722)
(327,481)	(27,856)	(703,588)	(16,508)			(1,075,433)	(1,075,433)
118,941,489	128,947,230	256,532,348	40,861,475	(54,790,483)	(8,819,023)	481,673,036	(1,082,155)

Ministry of Finance—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Crown Agencies Secretariat			
Voted Appropriation(s)			
Crown Agencies Secretariat	1,604,000		1,604,000
	1,604,000	0	1,604,000
Treasury Board Staff			
Voted Appropriation(s)			
Treasury Board Staff	6,376,000		6,376,000
	6,376,000	0	6,376,000
Office of the Comptroller General			
Voted Appropriation(s)			
Office of the Comptroller General	7,654,000		7,654,000
Internal Audit and Advisory Services	501,000		501,000
	8,155,000	0	8,155,000
Treasury			
Voted Appropriation(s)			
Treasury	1,000		1,000
	1,000	0	1,000
BC Registry Services			
Voted Appropriation(s)			
BC Registries Services	1,000		1,000
	1,000	0	1,000
Strategic and Corporate Policy			
Voted Appropriation(s)			
Strategic and Corporate Policy	2,979,000		2,979,000
Financial Institutions Commission	1,000		1,000
	2,980,000	0	2,980,000
Public Sector Employers' Council Secretariat			
Voted Appropriation(s)			
Public Sector Employees Council Secretariat	2,005,000		2,005,000
Employer Association	13,874,000		13,874,000
	15,879,000	0	15,879,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office	472,000		472,000
Corporate Services	19,087,000		19,087,000
	19,559,000	0	19,559,000
Public Affairs Bureau			
Voted Appropriation(s)			
Public Affairs Bureau	36,633,000		36,633,000
	36,633,000	0	36,633,000
Statutory			
Statutory Appropriation(s)			
Funding for Children's Education Fund Special Account		41,200,000	41,200,000
	0	41,200,000	41,200,000

Ministry of Finance—(Unaudited)—Continued

Actual Expenses by Group Account Classification								Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total		Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$		\$
1,036,353	429,570		9,000	(90,000)		1,384,923		(219,077)
1,036,353	429,570	0	9,000	(90,000)	0	1,384,923		(219,077)
4,627,027	1,293,307		50,000	(192,000)		5,778,334		(597,666)
4,627,027	1,293,307	0	50,000	(192,000)	0	5,778,334		(597,666)
5,125,349	2,171,819		60,500	(364,000)		6,993,668		(660,332)
4,053,303	1,114,512		52,438	(5,152,573)	(149,766)	(82,086)		(583,086)
9,178,652	3,286,331	0	112,938	(5,516,573)	(149,766)	6,911,582		(1,243,418)
5,347,076	4,818,237		17,063,270	(8,818,346)	(18,410,237)	0		(1,000)
5,347,076	4,818,237	0	17,063,270	(8,818,346)	(18,410,237)	0		(1,000)
3,197,606	5,761,248		120,261	(331,000)	(9,235,828)	(487,713)		(488,713)
3,197,606	5,761,248	0	120,261	(331,000)	(9,235,828)	(487,713)		(488,713)
2,625,671	940,192		23,574	(209,601)		3,379,836		400,836
7,020,289	3,372,923		5,864	(385,000)	(10,014,076)	0		(1,000)
9,645,960	4,313,115	0	29,438	(594,601)	(10,014,076)	3,379,836		399,836
954,927	809,064		12,423		(302,629)	1,473,785		(531,215)
		13,812,838				13,812,838		(61,162)
954,927	809,064	13,812,838	12,423	0	(302,629)	15,286,623		(592,377)
313,965	62,076		18,234			394,275		(77,725)
11,742,065	8,635,727	2,095,109	1,525,957	(6,065,193)	(510,738)	17,422,927		(1,664,073)
12,056,030	8,697,803	2,095,109	1,544,191	(6,065,193)	(510,738)	17,817,202		(1,741,798)
17,455,232	17,207,648	1,200,000	352,299	(263,315)	(114,772)	35,837,092		(795,908)
17,455,232	17,207,648	1,200,000	352,299	(263,315)	(114,772)	35,837,092		(795,908)
0	0	0	41,200,000	0	0	41,200,000		0
			41,200,000			41,200,000		0

Ministry of Finance—(Unaudited)—Continued

Description	Total Appropriations		
	Other		
	Estimated	Authorizations	Total
	\$	\$	\$
Transfer from the General Account to the Children's Education Fund			
Special Account.....		(41,200,000)	(41,200,000)
	0	(41,200,000)	(41,200,000)
	91,188,000	0	91,188,000
Adjustment of Prior Year Accrual.....			0
Total Expense.....	91,188,000	0	91,188,000
Breakdown of Other Authorizations—			
Statutory Appropriation.....	41,200,000		
Inter-account transfers.....	(41,200,000)		
	0		

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Ministry of Finance—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	(41,200,000)			(41,200,000)	0
63,498,863	46,616,323	17,107,947	19,293,820	(21,871,028)	(38,738,046)	85,907,879	(5,280,121)
(27,500)	(4,094,415)		(201,988)		87,309	(4,236,594)	(4,236,594)
63,471,363	42,521,908	17,107,947	19,091,832	(21,871,028)	(38,650,737)	81,671,285	(9,516,715)

Ministry of Forests and Range—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Protection Against Fire and Pests			
Voted Appropriation(s)			
Protection against Fire and Pests.....	68,498,000		68,498,000
	68,498,000	0	68,498,000
Forest Stewardship			
Voted Appropriation(s)			
Forest Stewardship.....	70,298,000		70,298,000
Statutory Appropriation(s)			
Forest Stand Management Fund.....			0
	70,298,000	0	70,298,000
Compliance and Enforcement			
Voted Appropriation(s)			
Compliance and Enforcement.....	28,478,000		28,478,000
	28,478,000	0	28,478,000
Forest Investment			
Voted Appropriation(s)			
Forest Investment.....	121,698,000		121,698,000
	121,698,000	0	121,698,000
Range Stewardship and Grazing			
Voted Appropriation(s)			
Range Stewardship and Grazing.....	6,830,000		6,830,000
	6,830,000	0	6,830,000
Pricing and Selling Timber			
Voted Appropriation(s)			
Pricing and Selling Timber.....	91,561,000	47,513,121	139,074,121
First Nations' Participation.....	48,921,000		48,921,000
	140,482,000	47,513,121	187,995,121
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	693,000		693,000
Corporate Governance.....	52,899,000		52,899,000
	53,592,000	0	53,592,000
BC Timber Sales			
Statutory Appropriation(s)			
BC Timber Sales.....	184,200,000	154,593,611	338,793,611
	184,200,000	154,593,611	338,793,611
Protection Against Fire and Pests			
Voted Appropriation(s)			
Direct Fire.....	56,004,000	43,359,857	99,363,857
	56,004,000	43,359,857	99,363,857
Housing			
Voted Appropriation(s)			
Housing.....	329,143,000		329,143,000
Statutory Appropriation(s)			
Housing Endowment Fund.....	10,000,000		10,000,000
	339,143,000	0	339,143,000
Building Policy			
Voted Appropriation(s)			
Building Policy.....	1,029,000		1,029,000
	1,029,000	0	1,029,000

Ministry of Forests and Range—(Unaudited)—Continued

Actual Expenses by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$	Total \$	Variance— Actual to Appropriation \$
39,233,909	51,893,958	5,895,970	169,476	(1,798,975)	(14,912,944)	80,481,394	11,983,394
39,233,909	51,893,958	5,895,970	169,476	(1,798,975)	(14,912,944)	80,481,394	11,983,394
33,775,076	34,724,796	3,863,769	11,683	(3,456,778)	(1,816,849)	67,101,697	(3,196,303)
70,037	3,633,413						
33,845,113	38,358,209	3,863,769	11,683	(3,456,778)	(5,520,299)	67,101,697	(3,196,303)
20,563,393	10,351,409			(5,550)	(856)	30,908,396	2,430,396
20,563,393	10,351,409	0	0	(5,550)	(856)	30,908,396	2,430,396
13,250,958	99,242,189	7,136,832	3,105,550		(3,625,447)	119,110,082	(2,587,918)
13,250,958	99,242,189	7,136,832	3,105,550	0	(3,625,447)	119,110,082	(2,587,918)
5,199,506	2,450,803	214,000	41,710			7,906,019	1,076,019
5,199,506	2,450,803	214,000	41,710	0	0	7,906,019	1,076,019
50,216,649	51,950,359	5,020,735	35,000,297	(657,224)	(3,039,105)	138,491,711	(582,410)
300,868	703,528	41,106,930				42,111,326	(6,809,674)
50,517,517	52,653,887	46,127,665	35,000,297	(657,224)	(3,039,105)	180,603,037	(7,392,084)
415,421	150,407		14,715			580,543	(112,457)
41,255,378	29,015,439	1,502,497	1,409,992	(22,250,069)	(235,284)	50,697,953	(2,201,047)
41,670,799	29,165,846	1,502,497	1,424,707	(22,250,069)	(235,284)	51,278,496	(2,313,504)
45,516,008	238,527,676	549,409	54,216,761		(16,243)	338,793,611	0
45,516,008	238,527,676	549,409	54,216,761	0	(16,243)	338,793,611	0
26,392,490	83,517,790	36,364	152,873	(2,388)	(10,733,272)	99,363,857	0
26,392,490	83,517,790	36,364	152,873	(2,388)	(10,733,272)	99,363,857	0
2,652,873	2,420,797	323,460,554	13,767	(249,031)	(50,581)	328,248,379	(894,621)
		810,000				810,000	(9,190,000)
2,652,873	2,420,797	324,270,554	13,767	(249,031)	(50,581)	329,058,379	(10,084,621)
943,858	244,626	95,000				1,283,484	254,484
943,858	244,626	95,000	0	0	0	1,283,484	254,484

Ministry of Forests and Range—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Safety Policy			
Voted Appropriation(s)			
Safety Policy.....	1,008,000		1,008,000
	1,008,000	0	1,008,000
Residential Tenancy			
Voted Appropriation(s)			
Residential Tenancy.....	6,665,000		6,665,000
	6,665,000	0	6,665,000
Contingencies (All Ministries) and New Programs			
Voted Appropriation(s)			
Ex-gratia payment.....		119,051	119,051
	0	119,051	119,051
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
Funding for Special Account.....		250,000,000	250,000,000
	0	250,000,000	250,000,000
Transfer from the BC Timber Sales Special Account to the General Account.....		(28,369,592)	(28,369,592)
	0	(28,369,592)	(28,369,592)
Transfer from the General Account to the BC Timber Sales Special Account.....		(3,105,164)	(3,105,164)
	0	(3,105,164)	(3,105,164)
Transfer from the General Account to the Housing Endowment Fund.....		(250,000,000)	(250,000,000)
	0	(250,000,000)	(250,000,000)
	1,077,925,000	214,110,884	1,292,035,884
Adjustment of Prior Year Accrual.....			0
Total Expense.....	1,077,925,000	214,110,884	1,292,035,884
Breakdown of Other Authorizations—			
Statutory Appropriation – within Vote.....	43,359,857		
Contingencies (All Ministries) and New Programs – General Programs.....	47,632,172		
Statutory Appropriation.....	250,000,000		
Statutory Appropriation – Special Account.....	154,593,611		
Inter-account transfers.....	(281,474,756)		
	214,110,884		

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Ministry of Forests and Range—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits \$	Operating Costs \$	Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$	Total \$	Actual to Appropriation \$
432,783	48,834					481,617	(526,383)
432,783	48,834	0	0	0	0	481,617	(526,383)
4,408,345	2,191,774	20,000				6,620,119	(44,881)
4,408,345	2,191,774	20,000	0	0	0	6,620,119	(44,881)
0	0	0	119,051			119,051	0
			119,051	0	0	119,051	0
4,733,962	32,364,121	6,314,264	57,738		(43,470,085)	0	0
			250,000,000			250,000,000	0
4,733,962	32,364,121	6,314,264	250,057,738	0	(43,470,085)	250,000,000	0
			(28,369,592)			(28,369,592)	0
0	0	0	(28,369,592)	0	0	(28,369,592)	0
			(3,105,164)			(3,105,164)	0
0	0	0	(3,105,164)	0	0	(3,105,164)	0
			(250,000,000)			(250,000,000)	0
0	0	0	(250,000,000)	0	0	(250,000,000)	0
289,361,514	643,431,919	396,026,324	62,838,857	(28,420,015)	(81,604,116)	1,281,634,483	(10,401,401)
(5,674)	(3,197,088)		(10,911)			(3,213,673)	(3,213,673)
289,355,840	640,234,831	396,026,324	62,827,946	(28,420,015)	(81,604,116)	1,278,420,810	(13,615,074)

Ministry of Health—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Services Delivered by Partners			
Voted Appropriation(s)			
Regional Health Sector Funding.....	8,047,121,000	43,000,000	8,090,121,000
Medical Services Plan.....	3,057,216,000		3,057,216,000
PharmaCare.....	1,021,300,000		1,021,300,000
Debt Service Costs.....	174,000,000		174,000,000
Amortization of Prepaid Capital Advances.....	200,000,000		200,000,000
Health Benefits Operations.....	28,910,000		28,910,000
	<u>12,528,547,000</u>	<u>43,000,000</u>	<u>12,571,547,000</u>
Services Delivered by Ministry			
Voted Appropriation(s)			
Emergency Health Services.....	283,483,000		283,483,000
Vital Statistics.....	7,812,000		7,812,000
	<u>291,295,000</u>	<u>0</u>	<u>291,295,000</u>
Recoveries from Health Special Account			
Voted Appropriation(s)			
Recoveries from Health Special Account.....	(147,250,000)		(147,250,000)
Statutory Appropriation(s)			
Health.....	147,250,000		147,250,000
	<u>0</u>	<u>0</u>	<u>0</u>
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	732,000		732,000
Stewardship and Corporate Management.....	146,346,000		146,346,000
	<u>147,078,000</u>	<u>0</u>	<u>147,078,000</u>
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
	<u>0</u>	<u>0</u>	<u>0</u>
	<u>12,966,920,000</u>	<u>43,000,000</u>	<u>13,009,920,000</u>
Adjustment of Prior Year Accrual.....			<u>0</u>
Total Expense.....	<u>12,966,920,000</u>	<u>43,000,000</u>	<u>13,009,920,000</u>
Breakdown of Other Authorizations—			
Supplementary Estimates.....	43,000,000		
	<u>43,000,000</u>		

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Ministry of Health—(Unaudited)—Continued

Actual Expenses by Group Account Classification							
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Variance—Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
67,988	10,613,500	8,150,774,840	2		(55,930,659)	8,105,457,683	15,336,683
	114,829	3,182,860,173	1,156,126		(120,573,056)	3,063,626,060	6,410,060
		955,096,928			(8,315,079)	946,781,849	(74,518,151)
			163,916,355			163,916,355	(10,083,645)
	203,565,170					203,565,170	3,565,170
323	30,927,331		83,627		(1,745,081)	29,266,200	356,200
68,311	245,220,830	12,288,731,941	165,156,110	0	(186,563,875)	12,512,613,317	(58,933,683)
201,240,576	90,453,499	19,375,037	96,529		(3,446,914)	307,718,727	24,235,727
5,446,949	2,433,784	2,214	78,065	(328,219)	(539,702)	7,093,091	(718,909)
206,687,525	92,887,283	19,377,251	174,594	(328,219)	(3,986,616)	314,811,818	23,516,818
				(147,250,000)		(147,250,000)	0
			147,250,000			147,250,000	0
0	0	0	147,250,000	(147,250,000)	0	0	0
544,191	124,597					668,788	(63,212)
60,766,916	73,843,976	5,712,513	528,959	(1,424)	(1,190,422)	139,660,518	(6,685,482)
61,311,107	73,968,573	5,712,513	528,959	(1,424)	(1,190,422)	140,329,306	(6,748,694)
366,318	11,581,479	303,866			(12,251,663)	0	0
366,318	11,581,479	303,866	0	0	(12,251,663)	0	0
268,433,261	423,658,165	12,314,125,571	313,109,663	(147,579,643)	(203,992,576)	12,967,754,441	(42,165,559)
(5,146,864)	(2,171,113)	(2,568,105)	(488,541)		(102,024)	(10,476,647)	(10,476,647)
263,286,397	421,487,052	12,311,557,466	312,621,122	(147,579,643)	(204,094,600)	12,957,277,794	(52,642,206)

Ministry of Labour and Citizens' Services—(Unaudited)

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Labour Programs			
Voted Appropriation(s)			
Employment Standards.....	11,016,000		11,016,000
Industrial Relations.....	6,153,000		6,153,000
WorkSafeBC.....	1,000		1,000
	17,170,000	0	17,170,000
Service to Citizens and Businesses			
Voted Appropriation(s)			
Service BC Operations.....	24,887,000		24,887,000
Service Planning and Development.....	470,000		470,000
Service BC Online Channel.....	4,360,000		4,360,000
BC Stats.....	1,181,000		1,181,000
Service BC Service Delivery Initiative.....	906,000		906,000
	31,804,000	0	31,804,000
Services to the Public Sector			
Voted Appropriation(s)			
Accommodation and Real Estate Services.....	1,000		1,000
Shared Services BC Workplace Technology Services.....	1,000		1,000
Shared Services BC Common Business Services.....	1,000		1,000
Alternative Service Delivery Secretariat.....	1,000		1,000
	4,000	0	4,000
Governance			
Voted Appropriation(s)			
Office of the Chief Information Officer.....	33,081,000		33,081,000
	33,081,000	0	33,081,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	529,000		529,000
Corporate Services.....	14,919,000		14,919,000
	15,448,000	0	15,448,000
	97,507,000	0	97,507,000
Adjustment of Prior Year Accrual.....			0
Total Expense.....	97,507,000	0	97,507,000

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Ministry of Labour and Citizens' Services—(Unaudited)—Continued

Actual Expenses by Group Account Classification								Variance—
Salaries and Benefits \$	Operating Costs \$	Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$	Total \$	Actual to Appropriation \$	
8,007,360	2,786,488		234,397		(55,260)	10,972,985	(43,015)	
4,612,688	1,580,419		9,400		(252,024)	5,950,483	(202,517)	
17,690,524	7,188,300		480,100		(25,358,924)	0	(1,000)	
30,310,572	11,555,207	0	723,897	0	(25,666,208)	16,923,468	(246,532)	
16,020,557	13,507,160		(984)	(1,185,648)	(1,572,187)	26,768,898	1,881,898	
573,090	147,677	50,000				770,767	300,767	
2,896,718	3,337,961	1,350	124,766	(154,426)	(3,455,046)	2,751,323	(1,608,677)	
3,187,803	2,026,223		3,956	(3,280,627)	(637,964)	1,299,391	118,391	
1,144,289	922,540		16,287	(905,899)	(8,840)	1,168,377	262,377	
23,822,457	19,941,561	51,350	144,025	(5,526,600)	(5,674,037)	32,758,756	954,756	
23,711,538	358,310,466		17,924,849	(304,835,898)	(99,341,549)	(4,230,594)	(4,231,594)	
40,042,448	227,145,472	213	195,677	(250,119,028)	(22,212,471)	(4,947,689)	(4,948,689)	
33,202,022	39,228,159		74,915,298	(109,176,928)	(39,814,408)	(1,645,857)	(1,646,857)	
2,118,525	2,672,797		3,000	(4,229,466)	(14,505)	550,351	549,351	
99,074,533	627,356,894	213	93,038,824	(668,361,320)	(161,382,933)	(10,273,789)	(10,277,789)	
10,876,402	18,222,505	24,306,578	78,773	(5,936,454)	(8,625,430)	38,922,374	5,841,374	
10,876,402	18,222,505	24,306,578	78,773	(5,936,454)	(8,625,430)	38,922,374	5,841,374	
338,377	84,222		18,900			441,499	(87,501)	
4,514,699	9,525,950	305,607	943,136	(1,011,935)	(666,000)	13,611,457	(1,307,543)	
4,853,076	9,610,172	305,607	962,036	(1,011,935)	(666,000)	14,052,956	(1,395,044)	
168,937,040	686,686,339	24,663,748	94,947,555	(680,836,309)	(202,014,608)	92,383,765	(5,123,235)	
(108,851)	(2,702,728)		(2,253,440)			(5,065,019)	(5,065,019)	
168,828,189	683,983,611	24,663,748	92,694,115	(680,836,309)	(202,014,608)	87,318,746	(10,188,254)	

Ministry of Public Safety and Solicitor General—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Corrections			
Voted Appropriation(s)			
Corrections.....	204,427,000	13,739,486	218,166,486
	204,427,000	13,739,486	218,166,486
Policing and Community Safety			
Voted Appropriation(s)			
Policing and Community Safety.....	272,834,000	3,500,000	276,334,000
Victims Services and Community Programs.....	23,047,000	19,871,703	42,918,703
	295,881,000	23,371,703	319,252,703
Emergency Management BC			
Voted Appropriation(s)			
Provincial Emergency Program.....	6,650,000	10,000,000	16,650,000
Office of the Fire Commissioner.....	2,443,000		2,443,000
BC Coroners Service.....	14,017,000		14,017,000
	23,110,000	10,000,000	33,110,000
Office of the Superintendent of Motor Vehicles			
Voted Appropriation(s)			
Office of the Superintendent of Motor Vehicles.....	8,230,000	1,354,000	9,584,000
	8,230,000	1,354,000	9,584,000
Gaming Policy and Enforcement			
Voted Appropriation(s)			
Gaming Policy and Enforcement Operations.....	18,763,000		18,763,000
Distribution of Gaming Proceeds.....	1,000		1,000
	18,764,000	0	18,764,000
Liquor Control and Licensing			
Voted Appropriation(s)			
Liquor Control and Licensing.....	1,000		1,000
	1,000	0	1,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	575,000		575,000
Corporate Services.....	28,366,000	13,000	28,379,000
	28,941,000	13,000	28,954,000
Emergency Program Act			
Voted Appropriation(s)			
Emergency Program Act.....	15,630,000	65,034,057	80,664,057
	15,630,000	65,034,057	80,664,057
Statutory Services			
Statutory Appropriation(s)			
Inmate Work Program.....	1,065,000		1,065,000
Victims of Crime Act.....	7,336,000		7,336,000
Civil Forfeiture Account.....	1,100,000		1,100,000
	9,501,000	0	9,501,000
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
	0	0	0

Ministry of Public Safety and Solicitor General—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
125,099,868	63,339,685	35,588,649	540,938	(675,908)	(5,726,746)	218,166,486	0
125,099,868	63,339,685	35,588,649	540,938	(675,908)	(5,726,746)	218,166,486	0
6,206,705	4,114,315	288,504,990	39,921		(22,538,495)	276,327,436	(6,564)
4,336,273	2,227,198	41,182,852	3	(3,616,000)		44,130,326	1,211,623
10,542,978	6,341,513	329,687,842	39,924	(3,616,000)	(22,538,495)	320,457,762	1,205,059
5,077,084	2,767,818	11,530,230	13,143		(1,484,850)	17,903,425	1,253,425
1,489,018	866,016	167,545	7,792			2,530,371	87,371
6,926,707	7,985,316		6,065			14,918,088	901,088
13,492,809	11,619,150	11,697,775	27,000	0	(1,484,850)	35,351,884	2,241,884
4,416,891	2,670,465	1,182,750	3,280,832		(2,492,602)	9,058,336	(525,664)
4,416,891	2,670,465	1,182,750	3,280,832	0	(2,492,602)	9,058,336	(525,664)
9,904,862	5,351,288	4,032,565	183,778	(250,000)	(136,768)	19,085,725	322,725
		255,583,871			(255,582,871)	1,000	0
9,904,862	5,351,288	259,616,436	183,778	(250,000)	(255,719,639)	19,086,725	322,725
6,233,336	2,501,482		142,701		(8,876,519)	1,000	0
6,233,336	2,501,482	0	142,701	0	(8,876,519)	1,000	0
440,162	167,088		21,600			628,850	53,850
2,705,253	21,127,611	743,531	580,655		(75,904)	25,081,146	(3,297,854)
3,145,415	21,294,699	743,531	602,255	0	(75,904)	25,709,996	(3,244,004)
3,214,009	57,141,179	20,308,869				80,664,057	0
3,214,009	57,141,179	20,308,869	0	0	0	80,664,057	0
	534,972	410,678	119,350			1,065,000	0
1,639,944	80,052	2,000,000	3,616,000			7,335,996	(4)
336,330	694,785	913,660	48,143		(1,992,918)	0	(1,100,000)
1,976,274	1,309,809	3,324,338	3,783,493	0	(1,992,918)	8,400,996	(1,100,004)
163,802	1,314,620	155,516			(1,633,938)	0	0
163,802	1,314,620	155,516	0	0	(1,633,938)	0	0

Ministry of Public Safety and Solicitor General—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Transfer from the General Account to the Civil Forfeiture Account.....	(1,100,000)		(1,100,000)
	(1,100,000)	0	(1,100,000)
Transfer from the General Account to the Inmate Work Program Special Account.....		(824,399)	(824,399)
	0	(824,399)	(824,399)
	603,385,000	112,687,847	716,072,847
Adjustment of Prior Year Accrual.....			0
Total Expense.....	603,385,000	112,687,847	716,072,847
Breakdown of Other Authorizations—			
Statutory Appropriation – within Vote.....	65,034,057		
Contingencies (All Ministries) and New Programs – General Program.....	48,465,189		
Contingencies (All Ministries) and New Programs – Negotiating Framework	13,000		
Inter-account transfers.....	(824,399)		
	112,687,847		

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Ministry of Public Safety and Solicitor General—(Unaudited)—Continued

Salaries and Benefits \$	Operating Costs \$	Actual Expenses by Group Account Classification					Variance— Actual to Appropriation \$
		Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$	Total \$	
0	0	0	0	0	0	0	1,100,000
						0	1,100,000
			(824,399)			(824,399)	0
0	0	0	(824,399)	0	0	(824,399)	0
178,190,244	172,883,890	662,305,706	7,776,522	(4,541,908)	(300,541,611)	716,072,843	(4)
(150,383)	634,713	(531,894)			22,882	(24,682)	(24,682)
178,039,861	173,518,603	661,773,812	7,776,522	(4,541,908)	(300,518,729)	716,048,161	(24,686)

Ministry of Small Business and Revenue—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Small Business and Regulatory Reform			
Voted Appropriation(s)			
Small Business and Regulatory Reform.....	3,695,000		3,695,000
	3,695,000	0	3,695,000
Revenue Programs			
Voted Appropriation(s)			
Revenue Programs.....	21,012,000		21,012,000
	21,012,000	0	21,012,000
Revenue Solutions			
Voted Appropriation(s)			
Revenue Solutions.....	9,177,000		9,177,000
Statutory Appropriation(s)			
Provincial Home Acquisition Wind Up.....	25,000		25,000
	9,202,000	0	9,202,000
Property Assessment Services			
Voted Appropriation(s)			
Property Assessment Services.....	1,000		1,000
	1,000	0	1,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	438,000		438,000
Corporate Services.....	25,616,000		25,616,000
	26,054,000	0	26,054,000
Contingencies (All Ministries) and New Programs			
Voted Appropriation(s)			
Ex-gratia payment.....		7,000	7,000
	0	7,000	7,000
Adjustment of Prior Year Accrual.....	59,964,000	7,000	59,971,000
Total Expense.....	59,964,000	7,000	59,971,000
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs – General Programs.....	7,000		
	7,000		

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Ministry of Small Business and Revenue—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
2,293,809	981,490	870,500				4,145,799	450,799
2,293,809	981,490	870,500	0	0	0	4,145,799	450,799
38,996,899	3,007,824	297,170	4,951,165		(26,609,000)	20,644,058	(367,942)
38,996,899	3,007,824	297,170	4,951,165	0	(26,609,000)	20,644,058	(367,942)
8,568,987	64,374,412		2,373	(124,008)	(63,341,000)	9,480,764	303,764
						0	(25,000)
8,568,987	64,374,412	0	2,373	(124,008)	(63,341,000)	9,480,764	278,764
1,141,826	1,953,935				(3,095,761)	0	(1,000)
1,141,826	1,953,935	0	0	0	(3,095,761)	0	(1,000)
327,329	92,115		3			419,447	(18,553)
16,049,701	33,809,809		793,293		(26,000,000)	24,652,803	(963,197)
16,377,030	33,901,924	0	793,296	0	(26,000,000)	25,072,250	(981,750)
		7,000				7,000	0
0	0	7,000	0	0	0	7,000	0
67,378,551	104,219,585	1,174,670	5,746,834	(124,008)	(119,045,761)	59,349,871	(621,129)
	(84,748)					(84,748)	(84,748)
67,378,551	104,134,837	1,174,670	5,746,834	(124,008)	(119,045,761)	59,265,123	(705,877)

Ministry of Tourism, Sport and the Arts—(Unaudited)

Description	Total Appropriations		
	Estimated \$	Other Authorizations \$	Total \$
Sport, Recreation, Volunteers and ActNow BC			
Voted Appropriation(s)			
Sport, Recreation and Volunteers.....	14,126,000	10,000,000	24,126,000
ActNow BC.....	5,423,000		5,423,000
	19,549,000	10,000,000	29,549,000
Statutory Appropriation(s)			
Physical Fitness and Amateur Sports Fund.....	2,400,000		2,400,000
	21,949,000	10,000,000	31,949,000
Tourism			
Voted Appropriation(s)			
Tourism and Resort Operations.....	9,809,000		9,809,000
Tourism Development.....	2,237,000		2,237,000
Heritage.....	3,794,000		3,794,000
Archaeology.....	1,376,000		1,376,000
	17,216,000	0	17,216,000
Arts and Culture			
Voted Appropriation(s)			
Arts and Culture.....	18,543,000	218,000,000	236,543,000
Statutory Appropriation(s)			
BC Arts and Culture Endowment.....	850,000		850,000
	19,393,000	218,000,000	237,393,000
BC2008			
Voted Appropriation(s)			
BC2008.....	2,906,000		2,906,000
	2,906,000	0	2,906,000
BC Film Commission			
Voted Appropriation(s)			
BC Film Commission.....	1,560,000		1,560,000
	1,560,000	0	1,560,000
Strategic Initiatives and Policy			
Voted Appropriation(s)			
Strategic Initiatives and Policy.....	925,000		925,000
	925,000	0	925,000
Transfers to Crown Corporations and Agencies			
Voted Appropriation(s)			
Vancouver Convention Centre Expansion Project.....	24,700,000		24,700,000
Tourism BC.....	19,605,000		19,605,000
Royal British Columbia Museum.....	12,473,000		12,473,000
British Columbia Pavilion Corporation.....	5,042,000		5,042,000
	61,820,000	0	61,820,000
Executive and Support Services			
Voted Appropriation(s)			
Ministers' Offices.....	857,000		857,000
Management Services.....	2,922,000		2,922,000
	3,779,000	0	3,779,000

Ministry of Tourism, Sport and the Arts—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
1,005,315	451,818	23,320,607		(45,000)	(334,360)	24,398,380	272,380
814,581	1,783,884	3,497,909	194,901	(850,000)		5,441,275	18,275
1,819,896	2,235,702	26,818,516	194,901	(895,000)	(334,360)	29,839,655	290,655
		2,400,000				2,400,000	0
1,819,896	2,235,702	29,218,516	194,901	(895,000)	(334,360)	32,239,655	290,655
5,201,456	3,695,854	419,297	872,288	(54,123)	(91,225)	10,043,547	234,547
844,503	1,277,316	328,365				2,450,184	213,184
1,973,927	626,914	3,263,772	1,500		(1,130,650)	4,735,463	941,463
1,148,626	527,171	2,307,001		(22,000)		3,960,798	2,584,798
9,168,512	6,127,255	6,318,435	873,788	(76,123)	(1,221,875)	21,189,992	3,973,992
1,255,916	838,277	86,448,105	150,000,000			238,542,298	1,999,298
		850,000				850,000	0
1,255,916	838,277	87,298,105	150,000,000	0	0	239,392,298	1,999,298
614,892	601,133	2,671,221				3,887,246	981,246
614,892	601,133	2,671,221	0	0	0	3,887,246	981,246
802,920	566,145	197,590			(4,690)	1,561,965	1,965
802,920	566,145	197,590	0	0	(4,690)	1,561,965	1,965
889,976	150,863	54,400				1,095,239	170,239
889,976	150,863	54,400	0	0	0	1,095,239	170,239
						0	(24,700,000)
		19,605,000				19,605,000	0
		12,473,000				12,473,000	0
						0	(5,042,000)
0	0	32,078,000	0	0	0	32,078,000	(29,742,000)
607,568	208,332		31,631			847,531	(9,469)
1,551,793	1,182,556	2,000	54,196			2,790,545	(131,455)
2,159,361	1,390,888	2,000	85,827	0	0	3,638,076	(140,924)

PROVINCE OF BRITISH COLUMBIA
PUBLIC ACCOUNTS 2007/08

Ministry of Tourism, Sport and the Arts—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Statutory			
Statutory Appropriation(s)			
Payments Based on Contributions.....			0
	0	0	0
Transfer from the General Account to the BC Arts and Cultural			
Endowment Special Account.....		(150,000,000)	(150,000,000)
	0	(150,000,000)	(150,000,000)
	129,548,000	78,000,000	207,548,000
Adjustment of Prior Year Accrual.....			0
Total Expense.....	129,548,000	78,000,000	207,548,000
Breakdown of Other Authorizations—			
Supplementary Estimates.....	228,000,000		
Inter-account transfers.....	(150,000,000)		
	78,000,000		

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Ministry of Tourism, Sport and the Arts—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
68,289	563,909		45,079		(677,277)	0	0
68,289	563,909	0	45,079	0	(677,277)	0	0
			(150,000,000)			(150,000,000)	0
0	0	0	(150,000,000)	0	0	(150,000,000)	0
16,779,762	12,474,172	157,838,267	1,199,595	(971,123)	(2,238,202)	185,082,471	(22,465,529)
(1,320)	(7,142)	(2,500)	(513)			(11,475)	(11,475)
16,778,442	12,467,030	157,835,767	1,199,082	(971,123)	(2,238,202)	185,070,996	(22,477,004)

Ministry of Transportation—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Transportation Improvements			
Voted Appropriation(s)			
Transportation Policy and Legislation.....	1,440,000		1,440,000
Planning, Engineering and Construction.....	13,134,000		13,134,000
Partnerships.....	1,000		1,000
Port and Airport Development.....	4,950,000		4,950,000
	19,525,000	0	19,525,000
Public Transportation			
Voted Appropriation(s)			
British Columbia Transit.....	138,184,000		138,184,000
Rapid Transit Project 2000 Ltd.....	99,645,000		99,645,000
British Columbia Ferry Services Inc.....	144,542,000	985,354	145,527,354
	382,371,000	985,354	383,356,354
Highway Operations			
Voted Appropriation(s)			
Maintenance, Asset Preservation and Traffic Operations.....	428,637,000		428,637,000
Commercial Vehicle Safety and Enforcement.....	24,561,000		24,561,000
Inland Ferries.....	8,546,000		8,546,000
Coquihalla Toll Administration.....	2,061,000		2,061,000
	463,805,000	0	463,805,000
Commercial Passenger Transportation Regulation			
Voted Appropriation(s)			
Passenger Transportation Board.....	692,000		692,000
Passenger Transportation Branch.....	1,886,000		1,886,000
	2,578,000	0	2,578,000
Executive and Support Services			
Voted Appropriation(s)			
Minister's Office.....	432,000		432,000
Corporate Services.....	13,136,000		13,136,000
	13,568,000	0	13,568,000
	881,847,000	985,354	882,832,354
Adjustment of Prior Year Accrual.....			0
Total Expense.....	881,847,000	985,354	882,832,354
Breakdown of Other Authorizations—			
Contingencies (All Ministries) and New Programs – General Programs.....	985,354		
	985,354		

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Ministry of Transportation—(Unaudited)—Continued

Actual Expenses by Group Account Classification							
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Variance— Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
1,464,597	336,758	683,572			(724,291)	1,760,636	320,636
18,540,666	632,898,762	328,770	396,963		(642,313,831)	9,851,330	(3,282,670)
4,817,409	7,286,227		142,916		(12,246,552)	0	(1,000)
249,784	983,040	15,553,688			(11,088,596)	5,697,916	747,916
25,072,456	641,504,787	16,566,030	539,879	0	(666,373,270)	17,309,882	(2,215,118)
	22,987,898	52,029,000	65,877,274			140,894,172	2,710,172
	27,750,000		68,288,952			96,038,952	(3,606,048)
	146,783,760				(98,691)	146,685,069	1,157,715
0	197,521,658	52,029,000	134,166,226	0	(98,691)	383,618,193	261,839
57,191,426	670,462,656	1,536,058	3,202,420		(302,401,236)	429,991,324	1,354,324
17,009,316	7,374,836	36	182,747		(399,000)	24,167,935	(393,065)
657,699	16,385,801				(9,764,825)	7,278,675	(1,267,325)
1,476,595	674,217		197,575			2,348,387	287,387
76,335,036	694,897,510	1,536,094	3,582,742	0	(312,565,061)	463,786,321	(18,679)
290,453	285,359					575,812	(116,188)
1,103,139	743,414		7,576			1,854,129	(31,871)
1,393,592	1,028,773	0	7,576	0	0	2,429,941	(148,059)
385,149	171,775		18,000			574,924	142,924
8,770,081	6,737,375	75,000	64,250	(120,000)	(413,613)	15,113,093	1,977,093
9,155,230	6,909,150	75,000	82,250	(120,000)	(413,613)	15,688,017	2,120,017
111,956,314	1,541,861,878	70,206,124	138,378,673	(120,000)	(979,450,635)	882,832,354	0
	(559,781)		(3)		40	(559,744)	(559,744)
111,956,314	1,541,302,097	70,206,124	138,378,670	(120,000)	(979,450,595)	882,272,610	(559,744)

Management of Public Funds and Debt—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Cost of Borrowing for Government Operating and Capital Financing Purposes			
Voted Appropriation(s)			
Government Operating Purposes.....	557,792,000		557,792,000
Schools Capital Financing.....	1,000		1,000
Post Secondary Institutions Capital Financing.....	1,000		1,000
Health Facilities Capital Financing.....	1,000		1,000
Public Transit Capital Financing.....	1,000		1,000
SkyTrain Extension Capital Financing.....	1,000		1,000
	557,797,000	0	557,797,000
Cost of Borrowing for Relending to Government Bodies			
Voted Appropriation(s)			
Cost of Borrowing for Relending to Government Bodies.....	1,000		1,000
	1,000	0	1,000
Cost of Financial Agreements Entered into on Behalf of Government Bodies			
Voted Appropriation(s)			
Cost of Financial Agreements Entered into on Behalf of Government Bodies	1,000		1,000
	1,000	0	1,000
Cost of Warehouse Borrowing Program			
Voted Appropriation(s)			
Cost of Warehouse Borrowing Program.....	1,000		1,000
	1,000	0	1,000
Total Expense.....	557,800,000	0	557,800,000

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Management of Public Funds and Debt—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total	Actual to Appropriation
\$	\$	\$	\$	\$	\$	\$	\$
			577,806,130	(34,398,789)	(210,377,681)	333,029,660	(224,762,340)
			383,802,382	(351,229,133)	(32,573,249)	0	(1,000)
			173,269,190	(160,442,122)	(12,827,068)	0	(1,000)
			181,252,100	(163,916,355)	(17,335,745)	0	(1,000)
			64,148,993	(65,877,274)	1,728,281	0	(1,000)
			68,288,952	(68,288,952)		0	(1,000)
0	0	0	1,448,567,747	(844,152,625)	(271,385,462)	333,029,660	(224,767,340)
	460,965		708,799,302		(709,260,267)	0	(1,000)
0	460,965	0	708,799,302	0	(709,260,267)	0	(1,000)
			943,093		(943,093)	0	(1,000)
0	0	0	943,093	0	(943,093)	0	(1,000)
			4,838,233		(4,838,233)	0	(1,000)
0	0	0	4,838,233	0	(4,838,233)	0	(1,000)
0	460,965	0	2,163,148,375	(844,152,625)	(986,427,055)	333,029,660	(224,770,340)

Other Appropriations—(Unaudited)

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Contingencies All Ministries and New Programs			
Voted Appropriation(s)			
General Programs.....	360,000,000	450,000,000	810,000,000
Ministry of Aboriginal Relations and Reconciliation			
Musqueam Reconciliation, Settlement and Benefits Agreement.....		(13,319,858)	(13,319,858)
Treaty 8 Economic Benefits Agreement.....		(19,261,913)	(19,261,913)
Ministry of Agriculture and Lands			
First Nations New Relationships.....		(2,816,840)	(2,816,840)
Information Systems Asset Write-down.....		(1,200,000)	(1,200,000)
Land and Resource Management Plans.....		(431,429)	(431,429)
Ministry of Attorney General			
Crown Counsel Association Agreement.....		(1,407,878)	(1,407,878)
First Nations Proof of Claim.....		(167,000)	(167,000)
Leave Pressure.....		(876,001)	(876,001)
Legal Aid Fund.....		(2,647,000)	(2,647,000)
Major Cases and Security.....		(2,790,000)	(2,790,000)
Major Trials.....		(7,823,821)	(7,823,821)
Ministry of Children and Family Development			
Climate Action Dividend.....			0
Ministry of Community Services			
Long Term Disability Plan.....		(14,826,293)	(14,826,293)
Vancouver Historic Neighbourhood.....		(9,495,784)	(9,495,784)
Ministry of Energy, Mines and Petroleum Resources			
Cabinet Committee on New Relationship Coordination.....		(727,922)	(727,922)
Sierra Yoyo Desan Road Amortization.....		(2,400,000)	(2,400,000)
Tsolum River Partnership – Mt. Washington Mine Site Remediation.....		(4,500,000)	(4,500,000)
Ministry of Environment			
Habitat Conservation Trust Foundation.....		(7,936,191)	(7,936,191)
Ministry of Finance			
Bill 29 Negotiated Settlements.....			0
Ministry of Forests and Range			
Capitalization of Forest Service Roads.....		(11,081,000)	(11,081,000)
Ex-gratia payment.....		(119,051)	(119,051)
First Nations New Relationship.....		(1,432,121)	(1,432,121)
Forestry Revitalization Plan.....		(35,000,000)	(35,000,000)
Ministry of Public Safety and Solicitor General			
Adult Custody.....		(13,635,000)	(13,635,000)
Community Corrections.....		(104,486)	(104,486)
Enhanced Driver's License.....		(1,354,000)	(1,354,000)
Flood Mitigation.....		(10,000,000)	(10,000,000)
Policing and Community Safety.....		(3,500,000)	(3,500,000)
Victim Services and Community Programs.....		(19,871,703)	(19,871,703)
Ministry of Small Business and Revenue			
Climate Action Dividend.....			0
Ex-gratia payment.....		(7,000)	(7,000)
Ministry of Transportation			
Coastal Ferry Services Social Programs.....		(985,354)	(985,354)
	360,000,000	260,282,355	620,282,355

Other Appropriations—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Contingencies All Ministries and New Programs—Continued			
Negotiating Framework.....	38,800,000		38,800,000
Ministry of Advanced Education.....		(7,256,851)	(7,256,851)
Ministry of Attorney General.....		(4,186,000)	(4,186,000)
Ministry of Finance.....			0
Ministry of Public Safety and Solicitor General.....		(13,000)	(13,000)
	38,800,000	(11,455,851)	27,344,149
Health Innovation Fund.....	100,000,000		100,000,000
Ministry of Health.....			0
	100,000,000	0	100,000,000
	498,800,000	248,826,504	747,626,504
BC Family Bonus			
Voted Appropriation(s)			
BC Family Bonus.....	17,000,000		17,000,000
	17,000,000	0	17,000,000
Electoral Boundaries Commission			
Voted Appropriation(s)			
Electoral Boundaries Commission.....	4,268,000		4,268,000
	4,268,000	0	4,268,000
Commissions on Collection of Public Funds			
Voted Appropriation(s)			
Ministry of Aboriginal Relations and Reconciliation.....	1,000		1,000
Ministry of Advanced Education.....	1,000		1,000
Ministry of Agriculture and Lands.....	1,000		1,000
Ministry of Attorney General.....	1,000		1,000
Ministry of Children and Family Development.....	1,000		1,000
Ministry of Community Services.....	1,000		1,000
Ministry of Economic Development.....	1,000		1,000
Ministry of Education.....	1,000		1,000
Ministry of Employment and Income Assistance.....	360,000		360,000
Ministry of Energy, Mines and Petroleum Resources.....	1,000		1,000
Ministry of Environment.....	1,701,000		1,701,000
Ministry of Finance.....	644,000		644,000
Ministry of Forests and Range.....	1,000		1,000
Ministry of Health.....	991,000		991,000
Ministry of Labour and Citizens' Services.....	1,000		1,000
Ministry of Public Safety and Solicitor General.....	4,255,000		4,255,000
Ministry of Small Business and Revenue.....	65,890,000		65,890,000
Ministry of Tourism, Sport and the Arts.....	15,000		15,000
Ministry of Transportation.....	150,000		150,000
Recoveries.....	(74,016,000)		(74,016,000)
	1,000	0	1,000

Other Appropriations—(Unaudited)—Continued

Actual Expenses by Group Account Classification							Variance—
Salaries and Benefits \$	Operating Costs \$	Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$	Total \$	Actual to Appropriation \$
						0	(38,800,000)
						0	7,256,851
		3,964,381				0	4,186,000
						3,964,381	3,964,381
						0	13,000
0	0	3,964,381	0	0	0	3,964,381	(23,379,768)
		73,573,981				0	(100,000,000)
0	0	73,573,981	0	0	0	73,573,981	73,573,981
0	0	517,498,362	87,000,000	0	0	73,573,981	(26,426,019)
						604,498,362	(143,128,142)
		16,017,380					
0	0	16,017,380	0	0	0	16,017,380	(982,620)
						16,017,380	(982,620)
485,176	2,247,160					2,732,336	(1,535,664)
485,176	2,247,160	0	0	0	0	2,732,336	(1,535,664)
						0	(1,000)
						0	(1,000)
			853,333		(853,333)	0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
						0	(1,000)
			172,120		(172,120)	0	(360,000)
						0	(1,000)
			1,655,052		(1,655,052)	0	(1,701,000)
						0	(644,000)
			1,037,975		(1,037,975)	0	(1,000)
						0	(991,000)
			4,155,962		(4,155,962)	0	(1,000)
			35,015,205		(35,015,205)	0	(4,255,000)
			23,562		(23,562)	0	(65,890,000)
			470,585		(470,585)	0	(15,000)
						0	(150,000)
0	0	0	43,383,794	0	(43,383,794)	0	74,016,000
						0	(1,000)

Other Appropriations—(Unaudited)—Continued

Description	Total Appropriations		
	Estimated	Other	Total
	\$	\$	\$
Allowances for Doubtful Revenue Accounts			
Voted Appropriation(s)			
Ministry of Aboriginal Relations and Reconciliation.....	1,000		1,000
Ministry of Advanced Education.....	1,000		1,000
Ministry of Agriculture and Lands.....	1,000		1,000
Ministry of Attorney General.....	4,100,000		4,100,000
Ministry of Children and Family Development.....	50,000		50,000
Ministry of Community Services.....	1,000		1,000
Ministry of Economic Development.....	1,000		1,000
Ministry of Education.....	1,000		1,000
Ministry of Employment and Income Assistance.....	7,125,000		7,125,000
Ministry of Energy, Mines and Petroleum Resources.....	1,000		1,000
Ministry of Environment.....	1,168,000		1,168,000
Ministry of Finance.....	1,000		1,000
Ministry of Forests and Range.....	1,000		1,000
Ministry of Health.....	62,818,000		62,818,000
Ministry of Labour and Citizens' Services.....	1,000		1,000
Ministry of Public Safety and Solicitor General.....	9,100,000		9,100,000
Ministry of Small Business and Revenue.....	82,070,000		82,070,000
Ministry of Tourism, Sport and the Arts.....	1,000		1,000
Ministry of Transportation.....	5,000		5,000
Recoveries.....	(166,446,000)		(166,446,000)
	1,000	0	1,000
Environmental Appeal Board and Forest Appeals Commission			
Voted Appropriation(s)			
Administration and Support Services.....	1,367,000		1,367,000
Environmental Appeal Board.....	378,000		378,000
Forest Appeals Commission.....	332,000		332,000
	2,077,000	0	2,077,000
Forest Practices Board			
Voted Appropriation(s)			
Forest Practices Board.....	3,761,000		3,761,000
	3,761,000	0	3,761,000
Insurance and Risk Management			
Statutory Appropriation(s)			
Insurance and Risk Management.....		2,342,428	2,342,428
	0	2,342,428	2,342,428
	525,908,000	251,168,932	777,076,932
Adjustment of Prior Year Accrual.....			0
Total Expense.....	525,908,000	251,168,932	777,076,932
Breakdown of Other Authorizations—			
Supplementary Estimates.....	450,000,000		
Contingencies (All Ministries) and New Programs – General Programs.....	(189,717,645)		
Contingencies (All Ministries) and New Programs – Negotiating Framework	(11,455,851)		
Statutory Appropriation – Special Account.....	2,342,428		
	<u>251,168,932</u>		

Other Appropriations—(Unaudited)—Continued

Actual Expenses by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Government Transfers \$	Other Expenses \$	Internal Recoveries \$	External Recoveries \$	Total \$	Variance— Actual to Appropriation \$
						0	(1,000)
						0	(1,000)
			1,878,501		(1,878,501)	0	(1,000)
						0	(4,100,000)
						0	(50,000)
						0	(1,000)
						0	(1,000)
			507,726		(507,726)	0	(1,000)
						0	(7,125,000)
			82,000		(82,000)	0	(1,000)
						0	(1,168,000)
						0	(1,000)
			73,777,660		(73,777,660)	0	(1,000)
						0	(62,818,000)
			9,470,466		(9,470,466)	0	(1,000)
			13,280,856		(13,280,856)	0	(9,100,000)
						0	(82,070,000)
			19,035		(19,035)	0	(1,000)
						0	(5,000)
0	0	0	99,016,244	0	(99,016,244)	0	166,446,000
						0	(1,000)
862,500	385,612		148	(80,990)		1,167,270	(199,730)
	196,071					196,071	(181,929)
	67,119					67,119	(264,881)
862,500	648,802	0	148	(80,990)	0	1,430,460	(646,540)
2,185,264	1,574,106					3,759,370	(1,630)
2,185,264	1,574,106	0	0	0	0	3,759,370	(1,630)
3,712,217	3,423,478		36,664,534	(38,865,101)	(2,592,700)	2,342,428	0
3,712,217	3,423,478	0	36,664,534	(38,865,101)	(2,592,700)	2,342,428	0
7,245,157	7,893,546	533,515,742	266,064,720	(38,946,091)	(144,992,738)	630,780,336	(146,296,596)
2,509,734	(9,169)	(2,509,734)				(9,169)	(9,169)
9,754,891	7,884,377	531,006,008	266,064,720	(38,946,091)	(144,992,738)	630,771,167	(146,305,765)

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Summary of Special Accounts¹
Account Balance
as at March 31, 2008
(In Thousands—Unaudited)

	Opening Account Balance ²	Net Revenue (Expense) ²	Closing Account Balance	Spending Authority Committed	Spending Authority Available
Revolving	\$	\$	\$	\$	\$
BC Arts and Culture Endowment ³	20,730	150,037	170,767	170,000	767
BC Timber Sales ⁴	449,545	(92,686)	356,859	329,286	27,573
Children's Education Fund.....		43,050	43,050	43,050	
Civil Forfeiture Account.....		93	93	64	29
Crown Land.....	37,912	(908)	37,004	(12,996)	50,000
First Citizens Fund ¹	72,178	(121)	72,057	66,490	5,567
Forest Stand Management Fund.....	64		64	(13,876)	13,940
Forfeited Crime Proceeds Fund.....	707	26	733		733
Health Special Account.....					
Housing Endowment Fund ¹		260,618	260,618	250,000	10,618
Inmate Work Program.....	2,900	382	3,282	233	3,049
Innovative Clean Energy Fund.....		13,877	13,877		13,877
Insurance and Risk Management.....	104,446	24,533	128,979	(128,659)	257,638
Northern Development Fund.....	14,573	132	14,705	6,100	8,605
Physical Fitness and Amateur Sports Fund ¹	44,643	59	44,702	42,491	2,211
Production Insurance.....	29,300	421	29,721	12,091	17,630
Provincial Home Acquisition Wind Up Special Account.....	15,181	37	15,218	(38)	15,256
Public Guardian and Trustee Operating Account.....	17,920	2,581	20,501	1,452	19,049
South Moresby Implementation —Forest Replacement.....	1		1		1
Sustainable Environment Fund.....	17,077	766	17,843	(2,623)	20,466
University Endowment Lands Administration.....	30,478	2	30,480	(425)	30,905
Victims of Crime Act.....	34,418	12,616	47,034	(1)	47,035
	<u>892,073</u>	<u>415,515</u>	<u>1,307,588</u>	<u>762,639</u>	<u>544,949</u>

¹A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the Supply Act.

²Opening Account Balance has been restated to include 2006/07 adjustment for prior year accruals.

³Spending authority committed represents the endowment of the account, which cannot be spent.

⁴Opening Account Balance has been restated for a change in the accounting treatment for forest resource roads.

**Summary of Special Accounts
Operating Statement
for the Fiscal Year Ended March 31, 2008
(In Thousands-Unaudited)**

	Revenue from Third Parties	Revenue From Appropriation	Total Revenue	Expense	Net Revenue (Expense)
	\$	\$	\$	\$	\$
Revolving					
BC Arts and Culture Endowment.....	887	150,000	150,887	(850)	150,037
BC Timber Sales.....	240,755	3,105	243,860	(336,546)	(92,686)
Children's Education Fund.....	1,850	41,200	43,050		43,050
Civil Forfeiture Account.....	93		93		93
Crown Land.....	110,613		110,613	(111,521)	(908)
First Citizens Fund.....	4,001		4,001	(4,122)	(121)
Forest Stand Management Fund.....					
Forfeited Crime Proceeds Fund.....	26		26		26
Health Special Account.....	147,250		147,250	(147,250)	
Housing Endowment Fund	11,428	250,000	261,428	(810)	260,618
Inmate Work Program.....	623	824	1,447	(1,065)	382
Innovative Clean Energy Fund.....	14,000		14,000	(123)	13,877
Insurance and Risk Management.....	26,870		26,870	(2,337)	24,533
Northern Development Fund.....	632		632	(500)	132
Physical Fitness and Amateur Sports Fund.....	2,459		2,459	(2,400)	59
Production Insurance.....	14,554	8,200	22,754	(22,333)	421
Provincial Home Acquisition Wind Up Special Account.....	37		37		37
Public Guardian and Trustee Operating Account.....	11,365	8,876	20,241	(17,660)	2,581
South Moresby Implementation —Forest Replacement.....					
Sustainable Environment Fund.....	30,071		30,071	(29,305)	766
University Endowment Lands Administration.....	4,582		4,582	(4,580)	2
Victims of Crime Act.....	19,952		19,952	(7,336)	12,616
	<u>642,048</u>	<u>462,205</u>	<u>1,104,253</u>	<u>(688,738)</u>	<u>415,515</u>



Descriptions of Appropriations

Legislation

Vote 1—Legislation

This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. Operating costs of the Parliamentary Dining Room are partially recovered from ministries.

Officers of the Legislature

Vote 2—Auditor General

This vote provides for the operations of the Office of the Auditor General. The Auditor General, an officer of the Legislature under the authority of the *Auditor General Act*, exists to help members of the Legislative Assembly hold the government accountable. Through its audit opinions, the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and discussed, in a public forum, with the Public Accounts Committee of the Legislature. The Auditor General recovers the costs incurred to provide audit services to parties external to government, such as WorkSafe BC.

Vote 3—Conflict of Interest Commissioner

This vote provides for the operation of the Office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

Vote 4—Elections BC

This vote provides for the ongoing operating costs of the Office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

Vote 5—Information and Privacy Commissioner

This vote provides for the salaries, benefits, and expenses of the Office of the Information and Privacy Commissioner (OIPC) and provides for other duties and functions given to the Commissioner by statute. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* (FIPPA) and under the *Personal Information Protection Act* (PIPA), with a broad mandate to protect the rights given to the public under FIPPA and PIPA. This includes: conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Acts, promoting freedom of information and protection of privacy principles, and overseeing and enforcing the Lobbyist Registry program pursuant to the *Lobbyist Registration Act*. Costs related to any freedom of information and protection of privacy conferences sponsored or hosted by the OIPC are fully recovered from participants and sponsoring organizations.

Descriptions of Appropriations—Continued

Officers of the Legislature—Continued

Vote 6—Merit Commissioner

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Merit Commissioner. The Commissioner is an officer of the Legislature with the mandate under the *Public Service Act* to meet the requirements under the Act.

Vote 7—Ombudsman

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Ombudsman. The Ombudsman is an officer of the Legislature under the authority of the *Ombudsman Act*. The Ombudsman may investigate, either in response to a specific complaint or on the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments, regional districts and any other authorities listed in the schedule of the *Ombudsman Act*. The Ombudsman may undertake initiatives to increase public understanding of the role of the Ombudsman, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. Internal recoveries are for costs incurred in the provision of services to other officers of the Legislature and for the distribution of materials, developed by the office, to ministries or agencies of the government. External recoveries are for the costs of services provided for in the vote and for distribution of materials. This vote also provides for Case Tracker database services to other officers of the Legislature or similar agencies inside/outside British Columbia on a fee-for-service basis.

Vote 8—Police Complaint Commissioner

This vote provides for the salaries, benefits and expenses of the Police Complaint Commissioner and staff and the costs incurred by the Office of the Police Complaint Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council. The Police Complaint Commissioner is an officer of the Legislature under the authority of the *Police Act*.

Vote 9—Representative for Children and Youth

This vote provides for the salaries, benefits and expenses for the operation of the Office of the Representative for Children and Youth. The Representative is an officer of the Legislature appointed under the authority of the *Representative for Children and Youth Act*. The Representative reviews, investigates and reports on the critical injuries and deaths of children in care or children receiving reviewable services from public bodies; advocates on behalf of children and their families respecting designated services; and monitors, reviews and audits the provision of designated services.

Office of the Premier

Vote 10—Office of the Premier

This vote provides for programs and operations described in the voted appropriations under the following three core businesses: Intergovernmental Relations Secretariat, Deputy Ministers' Policy Secretariat, and Executive and Support Services.

Descriptions of Appropriations—Continued

Office of the Premier—Continued

INTERGOVERNMENTAL RELATIONS SECRETARIAT

Voted Appropriation Description: This sub-vote provides for management and administrative support for the Executive Council (Cabinet) in the development and coordination of advice, policy, negotiations, issues management, and public consultation relating to federal-provincial, inter-provincial, and international relations initiatives. This includes support for the Premier, the Minister of State for Intergovernmental Relations and Cabinet participation in First Ministers' Conferences, Premiers' Conferences, ministerial conferences, and international conferences. The sub-vote manages the "Canada-British Columbia Cooperation Agreement on Official Languages". This sub-vote also provides for costs of official ceremonies, programs for visiting dignitaries, government-hosted functions, and government honours and awards by authority of the *Provincial Symbols and Honours Act*. Costs may be recovered from ministries, special offices, other levels of government, and participating bodies for services described in this sub-vote.

DEPUTY MINISTERS' POLICY SECRETARIAT

Voted Appropriation Description: This sub-vote provides for the Deputy Ministers' Policy Secretariat to provide policy analysis and support to the Deputy Minister's Committee – Natural Resources and the Economy, and the Deputy Ministers' Committee – Social Development in their work on cross-ministry and corporate projects. Funding is for salaries, benefits and other expenses incurred in providing policy, planning and operational support. Costs may be recovered from ministries, special offices and participating bodies for services described in this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the offices of the Premier and the Minister of State for Intergovernmental Relations, and includes salaries, benefits, allowances, and operating expenses for the Premier, the Minister of State, and their staff; the management of cross-government issues and corporate planning, and funding for cross-government and other initiatives that support the government's mandate; support of the Executive Council, including Cabinet and government administration, as well as the salaries, benefits, allowances and operating expenses for the Deputy Minister's office; salaries and other expenses incurred in providing policy, planning, and operational support to Cabinet and its committees and for the planning and coordination of legislative priorities. Costs may be recovered from ministries, special offices and participating bodies for services described in this sub-vote.

Ministry of Aboriginal Relations and Reconciliation

Vote 11—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Negotiations, Aboriginal Relations, and Executive and Support Services.

NEGOTIATIONS

Voted Appropriation Description: This sub-vote provides for interface with Aboriginal people, including costs associated with the development of policy, frameworks and protocols with respect to consultation, accommodation and Aboriginal rights and title; consultation; participation in the negotiation of treaties, interim agreements, and other arrangements with First Nations and the federal government; negotiation and implementation of agreements with Canada to share the cost of treaties and other arrangements with First Nations; and New Relationship Initiatives. The sub-vote also provides for assistance to Aboriginal people and others in respect of their participation in negotiations, consultations and the treaty process. The sub-vote also provides for costs associated with accommodation, treaty implementation, treaty related measures; the resolution of land and resource issues including the acquisition of land for treaty and other Aboriginal agreements purposes; and the enhancement of Aboriginal involvement in economic development. Recoveries are received from parties external to government and from internal sources for ministry services provided for in this sub-vote.

Descriptions of Appropriations—Continued**Ministry of Aboriginal Relations and Reconciliation—Continued****ABORIGINAL RELATIONS**

Voted Appropriation Description: This sub-vote provides for initiatives to close the social-economic gap between Aboriginal people and other British Columbians, including the identification of opportunities, removal of barriers and the cross-ministry coordination of resources and services provided to Aboriginal people. The sub-vote also provides for leadership in policy development, relationship building, cultural initiatives, community development and support to Aboriginal leadership and advisory bodies. In addition, the sub-vote provides for the ministry's service planning, strategic and business planning, performance measurement and reporting; and for administration of the First Citizens Fund Special Account and related transfers. Recoveries are received from parties external to government and from internal sources for ministry services provided for in this sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the programs and operations under the statutory First Citizens Fund Special Account. Authority for this Special Account is provided in the *Special Accounts Appropriation and Control Act, 1988*.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Aboriginal Relations and Reconciliation, including salaries, benefits, allowances and operating expenses of the Minister and the Minister's staff; executive direction and administrative services for the operating programs of the ministry, including financial administration and budget coordination, information and privacy, records management, human resources, office management, accommodation and information systems. Recoveries are received from parties external to government and from internal sources for ministry services provided for in this sub-vote.

Special Account**FIRST CITIZENS FUND**

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*. The account promotes the economic, educational and cultural well being of Aboriginal people who are normally residents of British Columbia, by providing financial assistance through loan guarantees and government transfers. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of government transfers in support of cultural, educational and economic opportunities including student bursaries, heritage, language and culture programs, Aboriginal friendship centre program delivery, and economic development programs. The account also provides funds for the administration costs of certain social and economic development programs. No financing transactions are provided for under this account. Spending authority committed represents the endowment of the account; which cannot be spent.

Loans, Investments and Other Requirements by Core Business**NEGOTIATIONS**

Settlement and Implementation Costs of Treaties and Other Agreements – Disbursements are made to First Nations in accordance with treaty agreements and for the implementation costs of the agreements. These disbursements are amortized over the period of the capital transfer identified in legislated treaty agreements. Land is also purchased and held for treaty settlement purposes.

Descriptions of Appropriations—Continued

Ministry of Advanced Education

Vote 12—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Educational Institutions and Organizations, Student Financial Assistance, Debt Service Costs and Amortization of Prepaid Capital Advances, Research and Innovation, and Executive and Support Services.

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Voted Appropriation Description: This sub-vote provides funding to universities, university colleges, colleges, institutes, educational agencies, and other organizations to support the post-secondary education system. Recoveries are received from the federal government in accordance with federal/provincial agreements.

STUDENT FINANCIAL ASSISTANCE

Voted Appropriation Description: This sub-vote provides for the administration, operations and delivery of the BC Student Financial Assistance Program. This program provides financial, income and other assistance to and for students including scholarships, bursaries, interest on student loans issued by financial institutions under these programs, debt service costs on loans issued by the province, provisions for future liabilities on student loans, transfers to students, and transfers for initiatives that enhance student performance and access. Recoveries are received from students for student loan interest payments.

DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES

Voted Appropriations Description: This sub-vote provides for the payment of short and long-term debt service costs for approved capital projects including new buildings, equipment, renovations, and improvements to existing university, university college, college, institute and agency facilities, and interest payments on matching funds relating to the Canada Foundation for Innovation Program for research infrastructure projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for amortization of funds advanced for capital projects including new buildings, renovations and improvements, and equipment purchases.

RESEARCH AND INNOVATION

Voted Appropriation Description: This sub-vote provides funding to support research and innovation including grants to the BC Innovation Council. This sub-vote also provides funding to support the Premier's Technology Council.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for ministry leadership and direction, establishment of policy and accountability, and provides program support for the post-secondary system. This sub-vote also provides for consumer protection with respect to private post-secondary institutions and quality assessment for public and private post-secondary degree granting institutions. This sub-vote also provides for the office of the Minister of Advanced Education, and includes salaries, benefits, allowances, and operating expenses for the minister and the minister's staff. Transfers are provided for post-secondary development and implementation activities, research, labour market initiatives, and national and international education initiatives. Recoveries are received from participation in federal/provincial agreements and activities, and for ministry services provided for in this sub-vote. Financial, human resources, information resources, administrative, freedom of information and privacy, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education, Management Services Division.

Descriptions of Appropriations—Continued

Ministry of Advanced Education—Continued

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Loans, Investments and Other Requirements by Core Business

STUDENT FINANCIAL ASSISTANCE

British Columbia Student Loan Program—Disbursements represent expenditures associated with loans under the British Columbia Student Assistance Program. Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances by Core Business

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Post Secondary Institutions—Disbursements are provided to universities, university colleges, colleges, institutes and agencies for approved capital projects, including new buildings, renovations and improvements, equipment and capital leases.

Ministry of Agriculture and Lands

Vote 13—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Food Industry Development, Agriculture and Aquaculture Management, Risk Management, Crown Land Administration and Executive and Support Services.

FOOD INDUSTRY DEVELOPMENT

Voted Appropriation Description: This sub-vote provides for food industry initiatives, including partnering with industry, on: research and innovation; collecting, advising and disseminating information on issues affecting the establishment, production, marketing, and business management of the agriculture, aquaculture and food sector; youth development programs to facilitate leadership in the agri-food industry; and promoting public awareness and support of the agri-food industry. This sub-vote also provides for: surveillance and diagnostic services to monitor and improve animal and aquatic animal health; planning, establishing and co-coordinating province-wide land and water policies and programs related to environmental farm management best practices; and working in partnership with industry, local governments and others to manage land use planning, resolve management issues and identify opportunities. Costs are recovered from other levels of government, organizations and individuals for services provided for in this sub-vote.

Descriptions of Appropriations—Continued

Ministry of Agriculture and Lands—Continued

AGRICULTURE AND AQUACULTURE MANAGEMENT

Voted Appropriations Description: This sub-vote provides for agriculture and aquaculture management including: finfish and shellfish aquaculture regulation, licensing and compliance; technical review of tenure and licence applications; and the administration and enforcement of relevant sections and regulations under the *Fisheries Act* and *Fish Inspection Act*. This sub-vote also provides for food safety and quality through: plant health surveillance and diagnostic services; licensing; support for research and innovation; and on-farm food safety information programs. It also provides for policy, legislative and regulatory development, economic and statistical analysis and trade competition advice for the agri-food and seafood sectors; and intergovernmental negotiation strategies; planning; and governance advice. The BC Farm Industry Review Board is provided for under this sub-vote and is responsible for supervising the operation of the marketing board and commissions formed under the *Natural Products Marketing (BC) Act*; and hearing appeals on regulated marketing issues and hearing complaints and conducting inquiries related to farm practices under the *Farm Practices Protection (Right to Farm) Act*. Costs are recovered from ministries, other levels of government, organizations and individuals for services described in this sub-vote.

RISK MANAGEMENT

Voted Appropriation Description: This sub-vote provides for the management of provincial and federal-provincial agriculture risk management programs and insurance schemes and funding of programs and trusts. Recoveries are received from the federal government and parties internal and external to government for ministry services and programs provided for in this sub-vote.

CROWN LAND ADMINISTRATION

Voted Appropriations Description: This sub-vote provides for the development and implementation of strategic and operational policy and legislation associated with Crown land administration across the Province. It also provides for a wide range of activities related to Crown land disposition, adjudication and management, including land sales and tenures, establishing fee rates, determining optimal development and use of Crown land, developing decision-support tools, ensuring compliance, public reporting, support to land use planning, intergovernmental and public relations and any First Nations consultation and accommodation arising from the activities provided for in this sub-vote. Some of these activities are performed under agreement with the Integrated Land Management Bureau through their regional offices. This sub-vote also provides for the management, assessment and remediation of contaminated sites on Crown land and other lands that affect provincial interests. Costs may be recovered from ministries, other levels of government, organizations and individuals for services described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister for Agriculture and Lands and includes salaries, benefits, allowances and operating expenses of the minister's office. This sub-vote also provides for the executive direction and administrative services for the operating programs of the ministry, including finance, administration and budget coordination, strategic and business planning and reporting, human resources, office management and accommodation, information management services and systems, and freedom of information, protection of privacy and records management. Costs are recovered from ministries, other levels of government, and parties external to government for ministry services provided for in this sub-vote.

Vote 14—Agricultural Land Commission

This vote provides for the operations described in the voted appropriation under the core business Agricultural Land Commission.

Descriptions of Appropriations—Continued

Ministry of Agriculture and Lands—Continued

AGRICULTURAL LAND COMMISSION

Voted Appropriation Description: This vote provides for the operation of the Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for preserving the scarce supply of agricultural land in the province through policies and programs that foster long-term sustainability and encourage farm businesses. The commission responds to the needs of farmers, landowners, applicants, local governments and others. A portion of fees for the applications made under the *Agricultural Land Commission Act* are retained by local governments for services provided in the application process. Costs are recovered from ministries and organizations and individuals for services described within this vote.

Vote 15—Integrated Land Management Bureau

This vote provides for the operations described in the voted appropriations under the core business Integrated Land Management Bureau.

INTEGRATED LAND MANAGEMENT BUREAU

Voted Appropriations Description: This vote provides for the management of Crown land, resources and information, including: development, completion, implementation and maintenance of strategic land resource and coastal plans and any First Nations consultation and accommodation arising from the activities provided for in this vote. This vote provides for the development of a coordinated approach for the recovery of broad-ranging species at risk. It also provides for the collection, management and dissemination of land and resource information; maintenance, management and administration of provincial base mapping, survey control points, air photography quality control programs, and programs that manage and co-ordinate land and natural resource data, including Crown land tenures. This vote also provides for the operation of regional offices that provide: assistance with access to all natural resource ministries' authorizations and supporting information, including applications, permits, licences, tenures and related authorizations; interpretive services for resource information, maps and resource management plans; and to Crown land tenure, allocation, sales and related administration activities and processes; regional planning and resource information analysis services.

This vote also provides for the executive direction and administration of the bureau including finance, administration, strategic human resources, project management, information management services and systems, information and privacy, land and other revenue collection and trust fund management for the bureau operations, programs and clients. Costs are recovered from ministries, other levels of government, organizations and individuals for services described within this sub-vote.

Operating Expense by Core Business

STATUTORY—CROWN LAND

This statutory account provides for operations described in the statutory appropriation under the core business Crown Land.

Statutory Appropriation Description: This statutory account provides for the Crown Land Special Account.

STATUTORY—PRODUCTION INSURANCE

This statutory appropriation provides for the Production Insurance Special Account which is governed under the *Special Accounts Appropriations and Control Act*. Authority to operate the Production Insurance scheme is derived from the *Insurance for Crops Act*.

Statutory Appropriation Description: This statutory account provides for the Production Insurance Special Account.

Descriptions of Appropriations—Continued

Ministry of Agriculture and Lands—Continued

Special Accounts

CROWN LAND

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act, 1973*, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Accounts Appropriations and Control Act, 1982*.

Revenue sources include land sales, land exchanges, land tenures, royalty revenues, interest income, sales of density allotments pursuant to community plans, and fees. Costs of development reflect those costs directly associated with the acquisition, servicing, development, tenuring and disposition of Crown land. Expenses include costs such as reporting, clean-up and Crown land servicing. Receipts represent repayment of outstanding loans and deposits made on pending sales.

This Special Account now includes the write-up from book value to market value (revenue) and related expenses associated with providing Free Crown Grants and Nominal Rent Tenures at less than fair market value, in accordance with generally accepted accounting principles. Free Crown Grants are grants of Crown land, and Nominal Rent Tenures are leases of Crown land to organizations inside or outside of the government reporting entity, usually provided free or at a nominal value. An expense budget is provided based on an assessment of requirements for Free Crown Grants or Nominal Rent Tenures. As write-ups to fair market value (revenue) are fully offset by grant transfers (expense) to beneficiaries, these transactions do not impact the bottom line for the Special Account or the government's summary accounts.

PRODUCTION INSURANCE

This account is established as a special account effective April 1, 2005 by Section 9.2 of the *Special Account Appropriations and Control Act* and replaces the Crop Insurance Fund created by a regulation under the *Insurance for Crops Act*. The Production Insurance Program, through an insurance scheme, stabilizes farm income by minimizing, at an individual level, the detrimental economic effects of crop losses due to uncontrollable natural perils. The purpose of this account is to receive production insurance premiums from the federal government, the province, and producers, and indemnities payments through reinsurance. This account also receives interest on accumulated funds. Expenses include indemnification payments to producers, reinsurance premiums to third parties, and any costs of adjustments. Recoveries are received from external organizations for reinsurance proceeds.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Loans, Investments and Other Requirements by Core Business

CROWN LAND ADMINISTRATION

Crown Land Administration – Disbursements represent expenditures for servicing, developing, tenuring and disposing of Crown land.

FOOD INDUSTRY DEVELOPMENT

Agriculture Credit Act—Receipts represent principal repayments on outstanding loans issued under the *Agriculture Credit Act* which was terminated on March 31, 1995. The *Miscellaneous Statutes Amendments Act, 2003*, provides the provisions for the loan repayments.

Descriptions of Appropriations—Continued

Ministry of Attorney General

Vote 16—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following seven core businesses: Justice Transformation, Justice Services, Prosecution Services, Court Services, Legal Services, Multiculturalism and Immigration, and Executive and Support Services.

JUSTICE TRANSFORMATION

Voted Appropriations Description: This sub-vote provides for the development, trial and initial implementation of civil, family and criminal justice reforms to improve the efficiency and cost-effectiveness of the justice system. This will also provide opportunities for offenders, parties and communities to address and seek solutions to the underlying problems which can cause the justice system to be invoked.

JUSTICE SERVICES

Voted Appropriation Description: This sub-vote provides for the administration and management of justice services throughout the province, including civil and family law reform; administrative justice reform; legal aid and other publicly-funded legal counsel services; access to justice services; maintenance enforcement and services associated with interjurisdictional support court orders; alternative-to-court dispute resolution services for separating and divorcing parents and their children; parenting after separation programs; supervised access services; developing and promoting non-adversarial dispute resolution options within the justice system and throughout the government; and public legal education and information coordination. Recoveries are received from ministries, the Legal Services Society, and the federal government for services described in this sub-vote.

PROSECUTION SERVICES

Voted Appropriation Description: This sub-vote provides for the operation of Crown counsel services, including approval and conduct of criminal prosecutions and appeals of offences, advice to government on all criminal law matters, and responsibility for all other matters mandated by the *Crown Counsel Act*. Recoveries are received from the Victims of Crime Special Account to enable compliance with the *Victims of Crime Act*.

COURT SERVICES

Voted Appropriation Description: This sub-vote provides for court registry operations, court administration, prisoner escort and court security support to the Court of Appeal, Supreme Court, and Provincial Court. Recoveries are received from the federal and municipal governments for costs related to ticket enforcement and circuit courts, from contracted court bailiffs for civil execution services, and from parties or the public for costs associated with services provided.

LEGAL SERVICES

Voted Appropriation Description: This sub-vote provides for legal and related services to the province and various agencies, boards, commissions and other organizations, including legal advice, representation in civil litigation, and drafting, preparing, filing and publishing statutes, regulations, and Orders in Council. This sub-vote also provides for administration of Orders in Council and appeals to the Executive Council. Recoveries are received from ministries, agencies, boards, commissions, and other organizations for legal and related services provided.

MULTICULTURALISM AND IMMIGRATION

Voted Appropriation Description: This sub-vote provides for the coordination of resources and services provided for policy and program development and delivery with respect to multiculturalism and immigration; negotiation and implementation of the Agreement for Canada-British Columbia Co-operation on Immigration; and, settlement services for immigrants. Recoveries are received from the federal government, pursuant to federal/provincial agreements for settlement services.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Attorney General and Minister Responsible for Multiculturalism, including salaries, benefits, allowances and operating expenses of the Attorney General and the minister's staff; executive direction of the ministry, including the Deputy Attorney General's office; centrally provided shared services; policy development; the investigation of matters relating to the administration of the *Correction Act* and court services; and management services for the Ministry of Attorney General and Minister Responsible for Multiculturalism and the Ministry of Public Safety and Solicitor General. Under agreement, management services are also provided to the Ministry of Aboriginal Relations and Reconciliation. This sub-vote also provides for agencies, boards and commissions under the jurisdiction of the Attorney General, and other initiatives sponsored by the Attorney General, and the Ministry. The operations of the Public Guardian and Trustee are partially funded by this sub-vote. Recoveries are received from ministries and parties external to government for services provided within this sub-vote.

Vote 17—Judiciary

This vote provides for judiciary programs and operations described in the voted appropriations under the Judiciary core business.

JUDICIARY

Voted Appropriations Description: This sub-vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province and provides for the operational budget for the Provincial Court of British Columbia.

Vote 18—Crown Proceeding Act

This vote provides for ministry expenditures described in the voted appropriation under the *Crown Proceeding Act* core business.

CROWN PROCEEDING ACT

Voted Appropriation Description: This sub-vote provides for the payments made under the authority of the *Crown Proceeding Act*.

Vote 19—British Columbia Utilities Commission

This vote provides for the programs and operations described in the voted appropriation under the British Columbia Utilities Commission core business.

BRITISH COLUMBIA UTILITIES COMMISSION

Voted Appropriation Description: This sub-vote provides for the operation of the commission as outlined under the *Utilities Commission Act*. Costs of the commission are fully recovered from regulated entities, hearing and project applicants, and parties external to government.

Operating Expense by Core Business

STATUTORY—PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

This statutory account provides for the programs and operations described in the statutory appropriation under the Public Guardian and Trustee of British Columbia core business.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

Statutory Appropriation Description: This statutory appropriation provides for the Public Guardian and Trustee of British Columbia Special Account which is governed under the *Public Guardian and Trustee Act*.

Special Account

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

The Public Guardian and Trustee Operating Account is established as a special account in the General Fund of the Consolidated Revenue Fund and is governed by Section 24 of the *Public Guardian and Trustee Act*. The account's revenue sources are client fees, commissions and charges, and transfers from the Ministry Operations Vote. Approved expenses provide for services to clients and for the administration of the Public Guardian and Trustee. Recoveries are also received from clients and parties external to government.

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

PUBLIC INQUIRY ACT

This account was established under the authority of the *Public Inquiry Act* (S.B.C. 2007, chap. 9, sec. 4).

Loans, Investments and Other Requirements by Core Business

EXECUTIVE AND SUPPORT SERVICES

Interest on Trusts and Deposits—Interest earnings are credited (disbursed) to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriation.

Ministry of Children and Family Development

Vote 20—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Child and Family Development; Early Childhood Development, Child Care and Supports to Children with Special Needs; Provincial Services; and Executive and Support Services.

Descriptions of Appropriations—Continued

Ministry of Children and Family Development—Continued

CHILD AND FAMILY DEVELOPMENT

Voted Appropriation Description: This sub-vote provides for service support, direct operating costs and local administration of community-based support services for Aboriginal and non-Aboriginal children, youth and families; quality assurance initiatives; establishing new governance structures; funding under the *Community Services Interim Authorities Act* or any replacement legislation, the *Child, Family and Community Service Act*, the *Adoption Act*, the *Youth Justice Act*, the federal *Young Criminal Justice Act*, and the *Mental Health Act*; and other initiatives to support children, youth, former youth in care and families, including costs related to transformation of services. Recoveries are received from the federal government for child protection services, children in care, and youth justice services; and from ministries, other levels of government, organizations, and individuals for contributions to service delivery, repayable benefits, overpayments, and costs arising from third party settlements.

EARLY CHILDHOOD DEVELOPMENT, CHILD CARE AND SUPPORTS TO CHILDREN WITH SPECIAL NEEDS

Voted Appropriation Description: This sub-vote provides for service support, direct operating costs and local administration of early childhood development services, services for children and youth with special needs and their families, and early learning and child care, including child care subsidies to parents and organizations that provide or support child care services. This sub-vote also provides for the administration of the *Child Care BC Act* and the *Child Care Subsidy Act*. Recoveries are received from other levels of government, organizations, and individuals for contributions to service delivery, repayable benefits, overpayments, and costs arising from third party settlements.

PROVINCIAL SERVICES

Voted Appropriation Description: This sub-vote provides for program support and administration for young offender services that promote rehabilitation including youth custody centres and youth forensic psychiatric services to the courts and clients, specialized provincial services under provisions of the *Young Justice Act*, the federal *Youth Criminal Justice Act*, the *Mental Health Act* and the *Forensic Psychiatry Act*, and other services to support children and youth. Recoveries are received from the federal government for youth justice services and from ministries, other levels of government, organizations, and individuals for contributions to service delivery, repayable benefits, overpayments and costs arising from third party settlements.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Children and Family Development; the office of the Minister of State for Child Care; overall direction, development and support for ministry services, including central support and advice to the areas of child and family development, early childhood development, child care, children and youth with special needs, and provincial services, and for the administration of the *Human Resource Facility Act*. Recoveries are received from the federal government, organizations and individuals for contributions to service delivery, repayable benefits, overpayments and costs arising from third party settlements.

Vote 21—Community Living Services

This vote provides for programs and operations described in the voted appropriations under the following two core businesses: Ministry Monitoring – Community Living and Transfers to Community Living British Columbia.

MINISTRY MONITORING – COMMUNITY LIVING SERVICES

Voted Appropriation Description: This sub-vote provides for general support and advice to the Minister regarding Community Living Services including funding for the Office of the Service Quality Advocate.

Descriptions of Appropriations—Continued**Ministry of Children and Family Development—Continued****TRANSFERS TO COMMUNITY LIVING BRITISH COLUMBIA**

Voted Appropriations Description: This sub-vote provides for transfer payments to Community Living British Columbia for the governance, management, operations, and delivery of services and support to adults and children with developmental disabilities. Payments for the provision of these services are in accordance with the *Community Living Authority Act*.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Loans, Investments and Other Requirements by Core Business

EXECUTIVE AND SUPPORT SERVICES

Human Services Providers Financing Program—Receipts represent repayment of loans provided in previous fiscal years for capital purposes to stimulate investment in efficiencies and innovation by British Columbia community social service providers, including funds under the *Human Resource Facility Act*.

Ministry of Community Services**Vote 22—Ministry Operations**

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Local Government; Women's, Seniors' and Community Services; and Executive and Support Services.

LOCAL GOVERNMENT

Voted Appropriations Description: This sub-vote provides for the administration of the Community Charter, the *Local Government Act*, the *Local Government Grants Act*, financial and other support to local governments and other related organizations, and for the operation of the University Endowment Lands. Recoveries are received from internal and external parties for ministry services provided for in this sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the University Endowment Lands Administration Special Account which is governed under the *University Endowment Land Act*, 1979.

WOMEN'S, SENIORS' AND COMMUNITY SERVICES

Voted Appropriation Description: This sub-vote provides for policy development, financial and other support for seniors' and women's issues and community services including inner-city partnerships, the Vancouver Agreement, community transition, and support services to women and their children who are leaving, or are affected by abusive relationships; mentoring for women entering or re-entering the workforce, and response to the Premier's Council on Aging and Seniors' Issues. Recoveries are received from internal and external parties for ministry services provided for in this sub-vote.

Descriptions of Appropriations—Continued

Ministry of Community Services—Continued

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Community Services and the Minister Responsible for Seniors' and Women's Issues, including salaries, benefits, allowances, and operating expenses of the minister's staff. The sub-vote also provides for executive direction of the Ministry of Community Services and administrative services for the operating programs of the Ministry of Community Services and the Ministry of Tourism, Sport and the Arts, including financial administration and budget coordination, strategic and business planning and reporting, information and privacy, records management, human resources, office management and accommodation and information systems. Recoveries are received from internal and external parties for ministry services provided for in this sub-vote.

Vote 23—BC Public Service Agency

This vote provides for the British Columbia Public Service Agency programs and operations described in the voted appropriations under the following six core businesses: Business Transformation; Client Services; Talent Management; Employee Relations; Compensation, Benefits and Policy; and Executive and Support Services.

BUSINESS TRANSFORMATION

Voted Appropriation Description: This sub-vote provides for transformative change within the human resource function in order to continue to enhance client satisfaction, improve efficiency, reduce costs and increase innovation. Recoveries are received from internal parties for services provided under this sub-vote.

CLIENT SERVICES

Voted Appropriation Description: This sub-vote provides for a full range of day-to-day human resource consulting and related human resource services and programs on a regional basis to assist clients in meeting their business goals. The core business also provides for the delivery of the Disability Management and Occupational Safety Programs. Recoveries are received from internal and external parties for services provided within this sub-vote.

TALENT MANAGEMENT

Voted Appropriation Description: This sub-vote provides leadership and services in the areas of workforce and succession planning, hiring and deployment, employee development and integration and incentives for recruitment into the public service. In addition, this core business provides for the services of the Leadership Centre, which exists to recruit, deploy and develop senior leaders across the public service. This sub-vote also delivers a suite of learning services and employee rewards and recognition. Recoveries are received from internal parties for services provided under this sub-vote.

EMPLOYEE RELATIONS

Voted Appropriation Description: This sub-vote provides for a full range of labour relations and workforce adjustment services including negotiation and administration of collective agreements, labour relations advice and dispute resolution. Recoveries are received from internal parties for services provided under this sub-vote.

COMPENSATION, BENEFITS AND POLICY

Voted Appropriations Description: This sub-vote provides for services in compensation, health, benefits, terms and conditions of employment for excluded staff, related policy and program development for these business lines and the Agency's policy coordination and legislation. This sub-vote also provides for the management of the Community Services Fund, a public service wide annual drive for, and disbursement of, charitable donations. Recoveries are received from internal and external parties for services provided under this sub-vote.

Descriptions of Appropriations—Continued**Ministry of Community Services—Continued****EXECUTIVE AND SUPPORT SERVICES (AGENCY)**

Voted Appropriations Description: This sub-vote provides for the executive direction of the BC Public Service Agency, administrative support services policy and program development, communications, strategic planning, performance management and provides support to independent offices. Other administrative services, including financial, human resources, information systems, facilities management and freedom of information and protection of privacy, planning and performance management are provided by the Ministry of Finance. Recoveries are received from ministries for services provided within this sub-vote.

Special Account**UNIVERSITY ENDOWMENT LANDS ADMINISTRATION**

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, was continued under the *University Endowment Land Act*, 1979, and became a Special Account under the *Special Appropriations Act*, 1982. The account provides for services to residents of the University Endowment Lands. Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licenses and property taxes. Other revenue sources (net of direct costs) include land sales and rent from land tenures. Expenses include the ratepayer's portion of costs transferred from the Ministry Operations Vote for services provided. No financing transactions are provided for under this account.

Ministry of Economic Development**Vote 24—Ministry Operations**

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Marketing and Promoting British Columbia, Enhancing Economic Development, 2010 Olympic and Paralympic Winter Games Secretariat, and Executive and Support Services.

MARKETING AND PROMOTING BRITISH COLUMBIA

Voted Appropriation Description: This sub-vote provides for facilitating trade and investment and communicating British Columbia's advantages and opportunities; administering and financing the Provincial Nominee Program to attract skilled immigrants; delivering effective business immigration programs to attract economic immigration clients to strategic sectors and industries in all regions of the province; showcasing British Columbia at national and international events; implementing strategies and funding organizations to promote British Columbia and achieve improvements in specific areas such as trade, science and technology; planning and managing trade missions to profile British Columbia in key markets; and assisting the private sector to leverage identified marketing opportunities. Recoveries are received from parties external to government for services provided under this sub-vote.

ENHANCING ECONOMIC DEVELOPMENT

Voted Appropriation Description: This sub-vote provides for development of comprehensive economic strategies; working with investors to facilitate economic development and job creation; managing programs and providing financial assistance to improve urban and rural infrastructure throughout the province; administering federal/provincial infrastructure and economic programs; administering immigration credential recognition programs and labour market planning; developing worker training strategies and implementing strategic labour market policies; providing funding to the Industry Training Authority; and providing support, including financial assistance, for projects, initiatives, and trusts that support economic growth and diversification throughout the province. Recoveries are received from parties external to government for services provided under this sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the Northern Development Fund Special Account which is governed under the *BC-Alcan Northern Development Fund Act*.

Descriptions of Appropriations—Continued

Ministry of Economic Development—Continued

2010 OLYMPIC AND PARALYMPIC WINTER GAMES SECRETARIAT

Voted Appropriation Description: This sub-vote provides for the 2010 Olympic and Paralympic Winter Games Secretariat to coordinate intra and inter-governmental relations; fund initiatives that support the Olympic and Paralympic Winter Games and economic development activities related to the Games throughout the province, including support for organizations such as the Vancouver Organizing Committee. Some costs are partially recovered from external organizations for program services provided under this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Economic Development, administration, and ministry executive support including the deputy ministers' offices, financial and human resources, legislation and administrative services, library operations, records management, and information systems. This sub-vote also provides for administrative support services for the Ministry of Energy, Mines and Petroleum Resources and operating assistance grants to the Columbia Basin Trust. This sub-vote also provides for reserves for doubtful accounts and write-downs of investments. Recoveries are received from parties external to government for ministry services provided for in this sub-vote.

Special Account

NORTHERN DEVELOPMENT FUND

This account was created by the *BC-Alcan Northern Development Fund Act, 1998*. The purpose is to promote sustainable economic development in northwestern British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the operations costs for the Nechako-Kitimaat Development Funds Society. Interest earned on the fund balance is credited to the account as revenue. Administration costs are funded through the Ministry Operations Vote. No financing transactions are provided for under this account.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Education

Vote 25—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Education Programs, Debt Service and Amortization, Public Libraries, Management Services and Executive and Support Services.

EDUCATION PROGRAMS

Voted Appropriation Description: This sub-vote provides funding to support K-12 education, early learning and literacy. Recoveries are received from public and independent schools for the Common Student Information System and from the federal government for expenditures primarily relating to the Official Languages in Education Protocol.

Descriptions of Appropriations—Continued

Ministry of Education—Continued

DEBT SERVICE AND AMORTIZATION

Voted Appropriations Description: This sub-vote provides for the payment of short and long term debt service costs for approved capital construction projects, buses and equipment purchases. Sinking fund assets, which are used to pay off existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for the amortization of funds advanced for capital projects including constructing new buildings, renovations and improvements, school site acquisitions, portables, capital leases, buses and equipment purchases. Recoveries are received from the federal government for expenditures relating to the Official Languages in Education Protocol.

PUBLIC LIBRARIES

Voted Appropriation Description: This sub-vote provides funding to support the Public Library system.

MANAGEMENT SERVICES

Voted Appropriation Description: This sub-vote provides support for Ministry operating programs including financial services, human resource management, information management, administrative services, freedom of information and privacy, and general services and assistance to the Ministry of Advanced Education and the Ministry of Education and boards, agencies and commissions supported by those Ministries. Recoveries are received from miscellaneous sources including cost recovery for Freedom of Information requests.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for executive direction for the ministry and management and program support for K-12 education, early learning and literacy. This sub-vote also provides for the office of the Minister of Education and includes salaries, benefits, allowances, and operating expenses of the minister and minister's staff. Transfers are provided for education development and implementation activities. Recoveries are received from various sources including general education development test fees, participation in federal/provincial agreements and activities, other governments, and other sources such as exam fees and ministry reports.

Prepaid Capital Advances by Core Business

PUBLIC SCHOOLS

Schools—Disbursements are provided for approved school capital projects including costs related to construction, school site acquisition, portable facilities, capital leases, and bus and equipment purchases.

Statutory Account

PAYMENTS-BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Ministry of Employment and Income Assistance

Vote 26—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Employment Programs, Temporary Assistance, Disability Assistance, Supplementary Assistance, Employment and Assistance Appeal Tribunal, and Executive and Support Services.

Descriptions of Appropriations—Continued

Ministry of Employment and Income Assistance—Continued

EMPLOYMENT PROGRAMS

Voted Appropriation Description: This sub-vote provides for the operation and administration of programs to assist eligible individuals to find sustainable employment. It also provides for the operation and administration of employment-related programs to support individuals with multiple barriers and disabilities. This sub-vote also provides for salaries and benefits for individuals with disabilities receiving on the job training under the public service employment program. Recoveries are received from ministries and from parties external to government under cost sharing agreements for programs.

TEMPORARY ASSISTANCE

Voted Appropriation Description: This sub-vote provides for temporary assistance in accordance with the *Employment and Assistance Act* for the family units of eligible individuals who are capable of financial independence through employment or are unable to seek work because of a prescribed short-term medical or other condition, or who have persistent multiple barriers to employment. It also provides for support services and direct operating costs. Recoveries are received from ministries, other levels of government, assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

DISABILITY ASSISTANCE

Voted Appropriation Description: This sub-vote provides for disability assistance in accordance with the *Employment and Assistance for Persons with Disabilities Act* for the family units of eligible individuals with disabilities who are not expected to gain financial independence through employment or who are seeking work. It also provides for support services and direct operating costs. Recoveries are received from ministries, other levels of government, assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

SUPPLEMENTARY ASSISTANCE

Voted Appropriation Description: This sub-vote provides for health and other supports for family units of eligible individuals in accordance with the *Employment and Assistance Act* and *Employment and Assistance for Persons with Disabilities Act* and for programs that support the purposes of the legislation. It also provides for support services and direct operating costs. Recoveries are received from ministries, other levels of government, Bus Pass Program user fees, from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, from repayable assistance and overpayments.

EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL

Voted Appropriation Description: This sub-vote provides for salaries, benefits, allowances, operating and related expenses of the Employment and Assistance Appeal Tribunal, which provides for an independent and impartial appeal of the ministry's reconsideration decisions. The Employment and Assistance Appeal Tribunal is a single-level, regionally-based appeal system established under the *Employment and Assistance Act*. Ministry clients that are dissatisfied with the outcome of the ministry's reconsideration decisions may appeal to the Employment and Assistance Appeal Tribunal. Costs may be recovered from ministries and levels of government.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Employment and Income Assistance. It provides for executive direction of the ministry and administrative services for the operating programs of the ministry. This includes: strategic and business planning, financial administration and budget co-ordination, human resources, asset and risk management, information technology, records management, freedom of information and protection of privacy. It also provides for corporate and community based service delivery, including services provided by ministries and agencies on behalf of the ministry. Costs are recovered from ministries and from parties external to government for services provided for in this sub-vote.

Descriptions of Appropriations—Continued

Ministry of Energy, Mines and Petroleum Resources

Vote 27—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Oil and Gas; Titles and Offshore; Mining and Minerals; Electricity and Alternative Energy; Marketing, Aboriginal and Community Relations; and Executive and Support Services.

OIL AND GAS

Voted Appropriation Description: This sub-vote provides for management of the province's natural gas and petroleum resources; facilitating infrastructure development to improve access to oil and gas resources; undertaking economic, engineering, environmental, volume and pricing analysis to develop and implement policies and programs; identifying, stimulating and facilitating development opportunities; fostering skilled oil and gas labour and service sector resources; providing information to the public; streamlining provincial statutes and regulations that apply to the oil and gas sector; representing the province's interests before energy regulatory tribunals and developing and maintaining petroleum geology databases. Recoveries are received from organizations and individuals external to government for approved infrastructure program costs.

TITLES AND OFFSHORE

Voted Appropriation Description: This sub-vote provides for the administration of Crown-owned subsurface resources, including the issuance of petroleum and natural gas tenures, geothermal tenures and underground natural gas storage rights; promotion of the mineral exploration and mining industry by issuing and administering coal, mineral and placer exploration and production tenures; by maintaining tenure registries and collecting fees associated with subsurface tenures and ensuring compliance with provincial legislation and regulations. This sub-vote also provides for participation in development of provincial land use policies and programs to ensure that subsurface resource values are considered; and for negotiation and approval of compensation for subsurface resources tenures impacted by Crown land use decisions. This sub-vote also provides for management of government's objectives for the responsible development of offshore oil and gas resources, including developing policies and programs to establish and regulate an industry; identifying and capitalizing on offshore oil and gas development opportunities; providing information to the public; involving First Nations, other governments, stakeholders, and non-governmental organizations in the development of regulatory and fiscal regimes; and representing offshore oil and gas interests in marine planning initiatives.

MINING AND MINERALS

Voted Appropriation Description: This sub-vote provides for management of the province's mining resources and regulation of the industries that explore for and develop these resources by regulating the mineral, coal, industrial mineral and aggregate industries for health and safety and environmental responsibility; promoting the mineral exploration and mining industry; enforcing provincial legislation and regulations; reviewing and developing legislation, regulations and policies; providing a regulatory framework to protect the public interest; consulting with communities, First Nations, non-governmental organizations and other governments; providing education and information to the public; developing and delivering geoscience databases and surveys; working with industry and providing financial assistance to other organizations to collect and publish baseline geoscience information; providing assistance and advice to prospectors and exploration companies; and undertaking economic and financial analyses to provide measures to enhance exploration and mining investment attractiveness.

ELECTRICITY AND ALTERNATIVE ENERGY

Voted Appropriation Description: This sub-vote provides for development of legislation, policies and programs to support all forms of electrical power generation and transmission, province-wide energy conservation and efficiency measures, alternative energy development; and the advancement of leading edge energy technologies; providing policy advice or direction to electrical utilities and the regulator, the British Columbia Utilities Commission; fostering private sector investment in new electricity resources; and providing operational policy support for independent power producers.

Descriptions of Appropriations—Continued

Ministry of Energy, Mines and Petroleum Resources—Continued

MARKETING, ABORIGINAL AND COMMUNITY RELATIONS

Voted Appropriation Description: This sub-vote provides for programs related to the ministry's corporate services and leading the ministry's First Nations initiatives and community engagement strategy. Activities include: corporate policy, strategic planning, legislation, intergovernmental relations and administration of the Mediation and Arbitration Board; advancing the new relationship with First Nations and increasing their participation in the energy, mineral and petroleum resource sectors through consultation and accommodation initiatives; and working with communities in the development of energy, mineral and petroleum resources throughout the Province.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the offices of the Minister of Energy, Mines and Petroleum Resources and the Minister of State for Mining including salaries, benefits, allowances and operating expenses for the ministers and their staff; executive support including the Deputy Minister's office; strategic human resources; and administration. Under an agreement, the Ministry of Economic Development provides some administrative support services to the ministry.

Vote 28—Contracts and Funding Arrangements

This vote provides for programs described in the voted appropriations under the Contracts and Funding Arrangements core business.

CONTRACTS AND FUNDING ARRANGEMENTS

Voted Appropriations Description: This sub-vote provides for transfers to First Nations to share revenue received from petroleum, natural gas, and minerals extraction in accordance with the federal/provincial agreement as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* and agreements with other First Nations and for payments required under the Vancouver Island Natural Gas Pipeline Agreement.

Special Account

INNOVATIVE CLEAN ENERGY FUND

This account was created by the *Financial Statutes (Innovative Clean Energy Fund) Amendment Act, 2007*. The purpose is to accelerate the development and deployment of clean energy technologies that address provincial energy and environmental priorities through projects that showcase pre-commercial energy technologies with international market potential, or demonstrate the viability of commercial technologies not being used in British Columbia. Revenues credited to the account include levies applied to all purchases of 'energy products' in British Columbia under section 68.01 of the *Social Services Tax Act* and interest earned on the fund balance. Expenses are to support administration costs funded by the Ministry Operations Vote and recovered from the revenues earned in the fund and operating costs necessary to fund projects, programs and/or initiatives that address specific British Columbia energy issues, or related environmental issues that have been identified by government and do one of the following: support the development or adoption of pre-commercial clean energy technologies, or of clean energy technologies not currently used in British Columbia; reduce the environmental impact of the use, production, generation, storage, transmission, delivery, provision, or conversion of energy; demonstrate or promote British Columbia clean energy technologies that have good potential for market demand in other jurisdictions; reduce the cost or improve the reliability of clean energy sources or associated technology; and/or support energy efficiency or conservation. No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Energy, Mines and Petroleum Resources—Continued

Statutory Accounts

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

MINES ACT

This account was established under the authority of the *Mines Act* (R.S.B.C. 1996, chap. 293, sec. 17(2)).

Revenue Collected For, and Transferred to, Other Entities By Core Business

OIL AND GAS

Oil and Gas Commission Act—Disbursements are provided by the province to the Oil and Gas Commission under the *Oil and Gas Commission Act* with respect to oil and gas industry fees collected on behalf of the Commission under the *Petroleum and Natural Gas Act* and the *Pipeline Act*, and the levy assessed and collected on behalf of the Commission under the *Oil and Gas Commission Levy Regulation*.

Ministry of Environment

Vote 29—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Environmental Stewardship; Water Stewardship; Oceans and Marine Fisheries; Environmental Protection; Compliance; and Executive and Support Services.

ENVIRONMENTAL STEWARDSHIP

Voted Appropriations Description: This sub-vote provides for the management and conservation of the province's biodiversity, protection of species at risk, protection and restoration of watersheds, and the protection of fish and wildlife species and their habitats through programs including the protection, inventory, maintenance, and restoration of terrestrial and aquatic ecosystems; protection, rehabilitation and enhancement of fish, wildlife and their habitats; acquisition and management of special areas including provincial parks and protected areas; wildfire awareness and prevention; and monitoring and reporting on the state of provincial biodiversity. This sub-vote also provides for diverse park, fish and wildlife outdoor opportunities across the province through programs including maintenance of the provincial park system that provides for day use and overnight use in front country, back country and boating facilities and services; management of hunting and angling activities and provincial fish culture and stocking programs; and allocation of fish and wildlife resources for recreational and commercial use. Transfers are provided for activities concerned with access, protection and management of the environment and delivery of the provincial fish culture and stocking program and outdoor opportunities. Recoveries are received from ministries, other levels of government, organizations, licensees and individuals, for stumpage from tree removal in parks and protected areas, for activities related to maintaining ecosystem health and for other services provided for in the sub-vote.

Descriptions of Appropriations—Continued

Ministry of Environment—Continued

WATER STEWARDSHIP

Voted Appropriations Description: This sub-vote provides for the protection and maintenance of conditions essential for sustaining the quantity and quality of the water resource (both surface and ground) in the short and long term; supporting communities to integrate water resource management into municipal and regional planning and development programs, and fostering a water-aware public. This sub-vote also provides for water licensing; dam and dike safety; flood hazard management; flood and drought forecasting; water regional operations; source water protection; groundwater; water allocation and regulation; water planning; water science and information; water utility regulation; repair, operation and disposition of water works including dams and dikes; water rental remissions for implementation of water use plans; and collecting, recording, managing and co-ordinating water and related inventories and data. Transfers are provided for activities related to water use, conservation and education, and flood safety. Recoveries are received from ministries, other levels of government, organizations and individuals, in relation to services provided for in the sub-vote.

OCEANS AND MARINE FISHERIES

Vote Appropriation Description: This sub-vote provides for coordination with the federal government on fisheries and oceans issues, including joint provincial-federal oceans strategies on coastal and oceans planning, sustainable oceans industries and a marine protected areas framework, and development and implementation of a BC Fisheries Strategy Framework, in collaboration with federal and provincial agencies, other governments, First Nations and a diverse range of stakeholders. This sub-vote also provides for development and diversification of the fisheries sector; promotion and marketing of British Columbia's seafood industry; development and support of mechanisms to promote and improve the understanding of issues associated with fisheries management in the marine environment, and with the sustainability of wild stocks for coastal communities; and the development of strategies to create jobs and enhance the competitiveness of British Columbia's seafood products. Transfers are provided for activities related to oceans and marine fisheries. Recoveries are received from ministries, other levels of government, organizations and individuals, in relation to services provided for in the sub-vote.

ENVIRONMENTAL PROTECTION

Voted Appropriation Description: This sub-vote provides for clean, healthy and safe water, land and air for all living things through programs including: administering the *Sustainable Environment Fund Act, 1990*; setting standards for monitoring and reporting publicly on ambient air and water quality; leading the provincial response to climate change; reducing and removing contaminating toxins and waste; managing pesticide use; responding to high-risk environmental emergencies; and managing environmental laboratory services. Transfers are provided for activities concerned with access, protection and management of the environment. Costs related to the Sustainable Environment Fund are recovered from the Sustainable Environment Fund Special Account. Recoveries are received from ministries, other levels of government, organizations and individuals, in relation to services provided for in the sub-vote.

Statutory Appropriation Description: This statutory appropriation provides for the Sustainable Environment Fund Special Account which is governed under the *Sustainable Environment Fund Act, 1990*.

COMPLIANCE

Voted Appropriation Description: This sub-vote provides for activities, including education and promotion; supporting the continuous improvement in compliance with requirements established by government to protect the environment and related human health and safety; inspections, investigations and enforcement of standards for the protection of fish, wildlife, habitat and the environment; public safety issues related to regulated activities and the management of human/wildlife conflicts. Recoveries are received from ministries, other levels of government, organizations and individuals for ministry services and the enforcement of environmental standards.

Descriptions of Appropriations—Continued

Ministry of Environment—Continued

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Environment; corporate business innovation including strategic planning, systems planning, business review and planning, corporate policy development, co-ordination of legislation and intergovernmental relations, program evaluation, economic and regulatory impact analysis; and the management and delivery of programs that report information to the public on the state of environment and environmental trends. This sub-vote also provides for executive direction to the ministry; finance, administrative, strategic human resources, information management services and systems, information and privacy; revenue collection; and trust fund management for ministry operations, programs, and clients. Transfers are provided for activities concerned with access, protection and management of the environment. Costs are recovered for ministry services from ministries, other entities within government, other levels of government, organizations and individuals, and from revenues collected by the ministry.

Vote 30—Environmental Assessment Office

This vote provides for the programs and operations described in the voted appropriation under the Environmental Assessment Office core business.

ENVIRONMENTAL ASSESSMENT OFFICE

Voted Appropriation Description: This vote provides for a neutral and publicly-accessible process for the assessment of environmental, economic, social, heritage and health effects of major project proposals in British Columbia, as established under the *Environmental Assessment Act*. The Environmental Assessment Office provides the facilitation, coordination and resources for project assessments which include consultation with members of the public, interest groups, First Nations and other levels of government. Costs are recovered from ministries, other levels of government, and organizations and individuals external to government for services provided for within this vote.

Special Account

SUSTAINABLE ENVIRONMENT FUND

This account was created by the *Sustainable Environment Fund Act*, 1990, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Environmental Management Act*, *Integrated Pest Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licences, and contributions from the federal government and other organizations and individuals. Expenses represent a transfer to the Ministry Operations Vote of the Ministry of Environment for administration; the development of policies, legislation and regulations, standards and criteria for discharges and emissions; monitoring and understanding the receiving environment; education and encouragement of activities to prevent pollution; waste reduction; laboratory services; air and water quality; clean-up of contaminated sites; special waste management; soil and water remediation projects; and transfers to local governments, other organizations and individuals to assist in waste management, clean-up of contaminated sites and to support various environmental protection initiatives.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Finance

Vote 31—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Crown Agencies Secretariat; Treasury Board Staff; Office of the Comptroller General; Treasury; BC Registry Services; Strategic and Corporate Policy; Public Sector Employers' Council Secretariat; and Executive and Support Services.

CROWN AGENCIES SECRETARIAT

Voted Appropriation Description: This sub-vote provides for the strategic oversight of Crown agencies, including analysis, advice, and coordination on governance, accountability, strategic priorities, performance planning, reporting and measurement, and cross-Crown agency issues and policies.

TREASURY BOARD STAFF

Voted Appropriation Description: This sub-vote provides for financial management advice to government including advice on economic performance, and on management of ministry and agency operating spending, revenue, capital spending and debt. This sub-vote also provides for: development and management of the provincial government's budget and three year fiscal plan; production of the Budget and Fiscal Plan, the Estimates, Quarterly Reports and other related documents; development of economic, revenue and spending forecasts and plans; and advice and recommendations to Treasury Board on financial management issues. Costs are partially recovered from ministries and parties external to government for services provided within this sub-vote.

OFFICE OF THE COMPTROLLER GENERAL

Voted Appropriations Description: This sub-vote provides for a corporate governance and control framework over financial management, procurement, administration, accounting, performance management and unclaimed property legislation for the provincial government. Activities include policy development, capacity development and monitoring, reporting and continuous improvements. The sub-vote also provides for the provincial internal audit function, special investigations, management advisory services and activity based management, the preparation of the Public Accounts, financial statements and management reports, post-payment compliance monitoring and reporting, and payment diversion. Costs are partially recovered from ministries and Crown corporations for the services provided within this sub-vote.

TREASURY

Voted Appropriation Description: This sub-vote provides for debt management and banking and cash management services to government, government bodies and other authorized organizations. Debt Management services include: management of the government's borrowing and fiscal agency loan programs; advisory and arranger services in relation to corporate and project finance initiatives; investor and rating agency relations; accounting, reporting, forecasting and analysis services relating to the debt of the government reporting entity and the organizations within it; and related financing and liability management services. Banking and cash management services include: negotiation and management of banking contracts and credit arrangements; development of government banking policy; cash management of the Consolidated Revenue Fund and related funds; payment and revenue consolidation services; advisory services and support in relation to electronic banking and payments; and banking and cash management related services. Costs are recovered from ministries (including from the Management of Public Funds and Debt Vote), Crown agencies and parties external to government for services provided within this sub-vote.

Descriptions of Appropriations—Continued

Ministry of Finance—Continued

BC REGISTRY SERVICES

Voted Appropriation Description: This sub-vote provides for the registration of all business entities, non-profit organizations and cooperatives that operate in British Columbia; the registration and maintenance of security interests (liens) against personal property; the registration of ownership and location of manufactured homes in the province; and the operation of the Auditor Certification Board under the *Business Corporations Act*. In addition the sub-vote provides for the operation of the One Stop Business Registry, providing one stop business registration and information with multiple public sector agencies; one stop business change of address with multiple agencies; and the operation of the BC Business Number Hub providing a unique business number identifier for business to interact with all levels of government. This sub-vote also provides for Registry and Business Number Hub services to other government or their agencies on a fee-for services basis. Recoveries are received from parties external and internal to government for services provided within this sub-vote.

STRATEGIC AND CORPORATE POLICY

Voted Appropriations Description: This sub-vote provides for policy analysis and advice to government respecting the legislative frameworks for the regulation of the securities industry and the financial services sector, including credit unions, trust companies, insurance companies, insurance distribution intermediaries, captive insurance companies, mortgage brokers, real estate licensees and the real estate market, as well as the legislative frameworks applicable to pension plans, companies, societies, partnerships, condominiums, and the use of personal property as collateral for loans and various liens. In addition this sub-vote also provides for advising the Minister and government on tax policy including implementation of tax changes, and on intergovernmental fiscal relations. This sub-vote also provides for operation of the Financial Institutions Commission, the Credit Union Deposit Insurance Corporation and the Financial Services Tribunal. It provides for the administrative costs of regulating credit unions, trust companies, insurance companies, captive insurance companies, provincial pension plans, mortgage brokers, sub-mortgage brokers, and multi-family real estate developments. It also provides for the oversight of regulated real estate and insurance sales professionals, and for the administration of strata property approvals. Recoveries are received from parties internal and external to government for services provided within this sub-vote.

PUBLIC SECTOR EMPLOYERS' COUNCIL SECRETARIAT

Voted Appropriations Description: This sub-vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act* (PSEA), and includes salaries and remuneration of the secretariat staff, government's financial contributions to employers' associations established under the PSEA and related expenses. The council sets and coordinates strategic directions in human resource management and labour relations, and advises government with respect to labour relations, pensions and compensation-related issues in the public sector. Costs are partially recovered from pension boards and other provinces.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Finance, for the Deputy Minister's Office, executive, strategic and administrative support for the ministry, including financial, human resources, business planning, information and systems management, freedom of information and privacy services, records services and funding in support of Partnerships British Columbia. Corporate services are provided to the Ministry of Labour and Citizens' Services, Office of the Premier, the BC Public Service Agency (under the responsibility of the Ministry of Community Services) and other entities. This sub-vote also provides for payment of travel expenses, including prescribed allowances to members of the Executive Council, Parliamentary Secretaries and related staff pursuant to Section 7 of the *Legislative Assembly Allowance and Pensions Act* and provides for corporate service expenses incurred for the Executive Council, Intergovernmental Relations, Ministers' offices and other offices. This sub-vote also provides support for Government House. Recoveries are received from parties external and internal to government for services provided within this sub-vote.

Descriptions of Appropriations—Continued

Ministry of Finance—Continued

Vote 32—Public Affairs Bureau

This vote provides for programs and operations described in the voted appropriations under the core business Public Affairs Bureau.

PUBLIC AFFAIRS BUREAU

Voted Appropriation Description: This sub-vote provides for research, planning, coordination, and delivery of communications programs, policies, and services for ministries, special offices, and public bodies. Transfers may be provided to Crown corporations, ministries, other levels of government, special offices and private bodies for communications related activities. Recoveries may be received from ministries, special offices, Crown corporations and agencies, other levels of government, public bodies and parties external to government for services provided within this sub-vote.

Statutory Account

FUNDING FOR THE CHILDREN'S EDUCATION FUND

Funding for the Children's Education Fund Special Account was established under the authority of the *Special Accounts Appropriation and Control Act* (R.S.B.C. 1996, chap. 436, sec. 9.4).

Ministry of Forests and Range

Vote 33—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following seven core businesses: Protection Against Fire and Pests, Forest Stewardship, Compliance and Enforcement, Forest Investment, Range Stewardship and Grazing, Pricing and Selling Timber and Executive and Support Services.

PROTECTION AGAINST FIRE AND PESTS

Voted Appropriation Description: This sub-vote provides for forest protection including fire prevention control in accordance with applicable legislation throughout the province and includes: (a) Fire Preparedness – provides for fire prevention; the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires; and associated research and development. Costs related to the provision of supplies and services may be recovered from other agencies and levels of government, provinces, countries, companies, organizations, individuals and from annual rent paid into the Consolidated Revenue Fund and timber licence holders and (b) Forest Health – provides for forest health activities on Parks and Protected Areas, some viewsapes, crown land, urban areas, and other special sites; control of invasive alien plants; and pest management. Costs related to the provision of supplies and services may be recovered from ministries, other levels of government, agencies, organizations and individuals.

FOREST STEWARDSHIP

Voted Appropriation Description: This sub-vote provides for provincial forest stewardship and management at provincial, regional and district levels including forest reforestation practices; timber supply planning and determination; forest health management; applied research and forest gene resource management; reforestation on land under crown responsibility; and resources inventory. Costs related to the provision of supplies and services may be recovered from ministries, other levels of government, agencies, organizations, and individuals.

Statutory Appropriations Description: This statutory appropriation provides for the Forest Stand Management Fund Special Account and for the South Moresby Forest Replacement Special Account.

Descriptions of Appropriations—Continued**Ministry of Forests and Range—Continued****COMPLIANCE AND ENFORCEMENT**

Voted Appropriation Description: This sub-vote provides for all activities related to upholding British Columbia laws to protect the province's forest and range resource under the jurisdiction of the Ministry of Forests and Range including enforcing environmental standards for forest and range management for government and forest and range tenure holders; enforcing revenue policies; combating forest crimes; enforcing regulations to minimize fires, pests and other agents; and enforcing rules governing the use of forest service recreation sites and trails. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations and individuals.

FOREST INVESTMENT

Voted Appropriation Description: This sub-vote provides for investments on Crown land in enhanced forest management; resource planning; forest research; treatments of damaged forests; development and provision of reforestation material and conservation of forest gene resources; forest, range, water, soil and recreation conservation and protection; strategic land use and sustainable resource management planning; product development; development of markets for British Columbia forest products; and forest sector reform. Planning, administration and delivery is provided through ministries, licensees and third-party agreements. Costs of supplies and services may be recovered from other levels of government, agencies, organizations, and individuals.

RANGE STEWARDSHIP AND GRAZING

Voted Appropriation Description: This sub-vote provides for ensuring sound environmental stewardship of the range resource, through the regulation of range practices and forage supply management including allocating, administering and managing range use and grazing leases; evaluating rangeland health and effectiveness of range practices; restoring degraded rangeland ecosystems; and promoting and fostering rangeland use and management. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations, and individuals.

PRICING AND SELLING TIMBER

Voted Appropriations Description: This sub-vote provides for headquarters, regional, and district activities related to timber tenure administration, timber pricing, access to markets, community diversification and stability for forest dependent communities; research and development of wood products; meeting obligations with First Nations; First Nations' participation in the forest economy; and building and maintaining forest service road and bridge infrastructure to provide access to timber. Costs of supplies and services may be recovered from other ministries, other levels of government, agencies, organizations, individuals and for fees received from log exports.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for executive direction and related support services to the ministry including the office of the Minister of Forests and Range and includes salaries, benefits, allowances and operating expenses of the minister and the ministers' staff; corporate governance and service delivery activities for strategic policy, performance management, legislation development, finance, human resources, Freedom of Information, executive and executive support, regional and district staff, continuous improvement, best practices initiatives, and information technology strategy and central infrastructure. Funding is also provided for strategic initiatives, such as Forest Policy implementation. Costs related to the provision of supplies and services may be recovered from other ministries and levels of government, agencies, organizations and individuals.

Vote 34—Direct Fire

This vote provides for the operations described in the voted appropriations under the core business Protection Against Fire and Pests.

Descriptions of Appropriations—Continued

Ministry of Forests and Range—Continued

PROTECTION AGAINST FIRE AND PESTS

Voted Appropriation Description: This sub-vote provides for forest protection including fire prevention control in accordance with applicable legislation throughout the province, control and suppression of wild fires, and ex gratia payments related to these activities and rehabilitation costs. This sub-vote allows for statutory appropriation for fire control under the *Wildfire Act*. Costs related to the provision of supplies and services are recovered from other agencies and other levels of government, provinces, countries, companies, organizations and individuals.

Vote 35—Housing and Construction Standards

This vote provides for the operations described in the voted appropriations under the following four core businesses: Housing Policy, Building Policy, Safety Policy, and Residential Tenancy.

HOUSING

Voted Appropriation Description: This sub-vote provides for housing policy development and program delivery including transfers to BC Housing Management Commission for the development of affordable and social housing, and for the purposes of administering programs including the Shelter Aid for Elderly Renters program. Transfers are also made to ministries, organizations, agencies and individuals for housing research. Recoveries are received from other levels of government, agencies, organizations and individuals for services provided within this sub-vote.

BUILDING POLICY

Voted Appropriation Description: This sub-vote provides for building policy development, for the administration of the British Columbia Building and Fire Codes, and for the administration of the Building Code Appeal Board under the *Local Government Act*.

SAFETY POLICY

Voted Appropriation Description: This sub-vote provides for policy analysis and advice respecting the safety regulatory framework for the built environment, and for the administration of the *Homeowner Protection Act*, the *Safety Standards Act* and the *Safety Authority Act*.

RESIDENTIAL TENANCY

Voted Appropriation Description: This sub-vote provides for residential tenancy branch operations including facilitating the resolution of landlord and tenant disputes; and the administration of the *Residential Tenancy Act* and the *Manufactured Home Park Tenancy Act*.

STATUTORY—BC TIMBER SALES

This statutory account provides for program and operations described in the statutory appropriation under the core business BC Timber Sales.

BC TIMBER SALES

Statutory Appropriation Description: This statutory appropriation provides for the BC Timber Sales Special Account.

Descriptions of Appropriations—Continued**Ministry of Forests and Range—Continued****Special Accounts****BC TIMBER SALES**

This account was established in 1988 through an amendment to section 109 of the *Forest Act*. The purpose of the account is to identify all revenues for BC Timber Sales and to provide an ongoing source of funds to defray the costs of the program. Revenue is collected from the following sources: upset stumpage, bonus stumpage, annual fees and billings (annual rent, trespass charges, scaling fees and registration fees) incidental to the operation of the program, and sales of logs. Expenses are for preparing forest development plans and logging plans; assessments required to formulate these plans for timber sales licences; costs of meeting requirements of applicable legislation; construction and maintenance of logging roads and bridges; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program. Costs of supplies and services may be recovered from ministries, other levels of government, agencies, organizations and individuals. Revenue in excess of current expenses and outstanding obligations is transferred to the General Fund. Disbursements reflect capitalizable costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.

FOREST STAND MANAGEMENT FUND

This account was originally established as a fund by the *Forest Stand Management Fund Act* in 1986, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* in 1988. Expenses provide for enhanced management of British Columbia's forest and rangelands, silviculture work and costs related to environmental remediation performed in accordance with applicable legislation, the costs of investigating contravention of applicable legislation, fire suppression costs related to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, reforestation, and road deactivation in areas subject to stumpage levies. Recoveries are collected in accordance with applicable legislation; penalties levied in accordance with applicable legislation; and stumpage levies. No financing transactions are provided for under this account.

HOUSING ENDOWMENT FUND

This account was established as a special account effective April 1, 2007 under the *Special Account Appropriations and Control Act*. The account exists for purposes relating to innovation in affordable, social or supportive housing and in housing development and management. Interest earned on the Housing Endowment fund is credited to the account as revenue. Expenses consist of grants in support of related housing initiatives.

SOUTH MORESBY FOREST REPLACEMENT

This account was established by the *South Moresby Implementation Act*, in 1988. The purpose of this account was to offset the decrease in forest land available for harvest due to the creation of the South Moresby National Park by funding incremental silviculture and other activities on coastal forest lands. This account may have received contributions from the Consolidated Revenue Fund, the federal government and accrued interest. No financing transactions are provided for under this account.

Statutory Accounts**PAYMENTS BASED ON CONTRIBUTIONS**

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

FUNDING FOR HOUSING ENDOWMENT FUND SPECIAL ACCOUNT

Funding for the Housing Endowment Fund Special Account was established under the authority of the *Special Accounts Appropriation and Control Act* (R.S.B.C. 1996, chap. 436, sec. 9.3).

Descriptions of Appropriations—Continued

Ministry of Health

Vote 36—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Services Delivered by Partners, Services Delivered by Ministry, Recoveries from Health Special Account, and Executive and Support Services.

SERVICES DELIVERED BY PARTNERS

Voted Appropriations Description: This sub-vote provides funding for, or on behalf of, system partners who are responsible for the administration, operation, and delivery of health programs and services. Regional Health Sector Funding provides for the management and delivery of health services, including mental health services to adults, public and preventive health services, acute care services, provincial programs and home and community care services. Medical Services Plan provides funding for eligible services provided by medical practitioners, health care practitioners, diagnostic facilities and human resource and planning initiatives with respect to physicians. PharmaCare provides funding to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, and other approved items and services that complement PharmaCare programs. Debt Service Costs provides for the provincial government's share of debt servicing costs related to approved health facility and equipment capital projects. Amortization of Prepaid Capital Advances provides for the amortization of funds advanced for health facility and equipment capital projects. Health Benefits Operations provides for the administration of the Medical Services Plan and PharmaCare programs, including enrolment. Recoveries are received from other levels of government, organizations and individuals for services provided or funded by the ministry.

SERVICES DELIVERED BY MINISTRY

Voted Appropriations Description: This sub-vote provides funding for the administration, operation and delivery of specified services delivered directly to the public. Emergency Health Services provides for the administration, operation and delivery of emergency health services. Vital Statistics provides for expenses of the Special Operating Agency responsible for the administration, registration, record maintenance, certification, statistical analysis and reporting of births, deaths and marriages occurring in the province. Recoveries are received as a result of the provision of services to provincial government ministries, agencies, other levels of government, and individuals; and, as a result of royalties on the sale of Agency-developed intellectual property.

RECOVERIES FROM HEALTH SPECIAL ACCOUNT

Voted Appropriation Description: This sub-vote provides for recoveries from the Health Special Account.

Statutory Appropriation Description: This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act*, 1992.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Health and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. This sub-vote also provides for stewardship and corporate management functions including direction to health authorities and other health providers, support to partners in delivering health care services, monitoring of health authority compliance and performance, central financial and operational management services of the ministry, general services to support program delivery, development of the policy and legislative framework for the health system, development of long-term health care plans, monitoring and regulation of professional associations, and public health reports on population health through the Provincial Health Officer. Recoveries are received from other levels of government, as well as other entities, for services provided by the ministry.

Descriptions of Appropriations—Continued

Ministry of Health—Continued

Special Account

HEALTH SPECIAL ACCOUNT

This account was established by the *Health Special Account Act*, 1992. Administered by the Ministry of Health, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenses of the Special Account represent transfers to the Ministry Operations Vote. No financing transactions are provided for under this account.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Prepaid Capital Advances by Core Business

SERVICES DELIVERED BY PARTNERS

Health Facilities—Disbursements are provided for approved health facilities and equipment capital projects.

Ministry of Labour and Citizens' Services

Vote 37—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Labour Programs; Service to Citizens and Businesses; Services to the Public Sector; Governance; and Executive and Support Services.

LABOUR PROGRAMS

Voted Appropriations Description: This sub-vote provides for services promoting harmonious labour and employment relations including: oversight of the *Employment Standards Act* and the Labour Relations Code; the administration of the *Employment Standards Act*; the operations of the Workers' Compensation Appeal Tribunal, Compensation Advisory Services, the Labour Relations Board; and other labour relations initiatives. Costs associated with the Workers' Compensation Appeal Tribunal and Compensation Advisory Services are fully recovered from the Accident Fund established pursuant of the *Workers' Compensation Act*. Recoveries are also received for the costs of client education, investigations, adjudication and mediation services, appeals, and for ministry services provided for in this sub-vote from internal and external parties.

Descriptions of Appropriations—Continued

Ministry of Labour and Citizens' Services—Continued

SERVICE TO CITIZENS AND BUSINESSES

Voted Appropriations Description: This sub-vote provides for service delivery to the public and coordinates cross government Service Delivery Initiatives to improve services to citizens and businesses, including planning and development, over the counter, telephone and online channel services. Activities include information and transaction services provided over the counter through government agent offices, government-wide telephone contact centres and electronic identifier registry, management of common web services for government's enterprise portal and provision of online access to a variety of products and services. This sub-vote also provides for the production of economic, social, business and demographic statistical information along with data dissemination, survey and analytic services for government under the *Statistics Act*. Recoveries are received from ministries, Crown agencies, Boards and Commissions, other public sector organizations, public and private organizations, and the public, for products and services provided within this sub-vote.

SERVICES TO THE PUBLIC SECTOR

Voted Appropriations Description: This sub-vote provides for service delivery and administration of government's internal shared services. Activities include: accommodation and real estate services including portfolio and inventory management, real estate services, and strategic planning; workplace technology services including client and corporate systems operations, human resource management systems and payroll services; common business services including corporate procurement and supply services, strategic acquisitions and corporate accounting services; and alternative service delivery services which provides advice and support to government for the transformation of information technology and business processes. Recoveries are received from ministries, Crown agencies, Boards and Commissions, other public sector agencies and organizations, and public and private organizations, and the general public, for products, services, accommodation and facilities as provided for within this sub-vote.

GOVERNANCE

Voted Appropriations Description: This sub-vote provides strategic information management and technology governance and direction for government. This includes: development of standards, policies and programs to support government initiatives; review and approval of ministry information management and technology initiatives; information security; records management; privacy protection; information access; and promoting and integrating information technology to improve citizen-centred service delivery. Costs may be recovered from internal and external parties for services described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Labour and Citizens' Services, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive direction of the ministry and administrative support services including legislative and policy support, corporate planning, performance management and internal communications. The sub-vote also provides for the recruitment and recommendation of candidates for appointments to all Crown corporations, agencies, boards and commissions. Other administrative services including financial, strategic human resources, facilities management, information technology and information management including freedom of information and protection of privacy, are provided by the Ministry of Finance. Recoveries are received from ministries, Crown agencies, boards and commissions, other organizations for services provided within this sub-vote.

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General

Vote 38—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following seven core businesses: Corrections, Policing and Community Safety, Emergency Management BC, Office of the Superintendent of Motor Vehicles, Gaming Policy and Enforcement, Liquor Control and Licensing, and Executive and Support Services.

CORRECTIONS

Voted Appropriation Description: This sub-vote provides for the management of remanded and sentenced adult offenders in custody and in the community, Keep of Prisoners, immigration detainees, and for planning and management of correctional programs. Electronic monitoring technology is used to assist in the supervision of offenders on conditional sentences. External recoveries are received from other levels of government for purposes which include housing and supervision of federal inmates, immigration detainees, community services required for Vancouver Drug Treatment Court, Native Courtworker Programs, and for services provided to other jurisdictions in community supervision of offenders. Internal recoveries are received from other ministries for purposes including medical sessions and systems related costs.

POLICING AND COMMUNITY SAFETY

Voted Appropriations Description: This sub-vote provides for superintending law enforcement in the province, for providing victims of crime with services and benefits, and for assisting British Columbians with development and delivery of initiatives to maintain safe and healthy communities, as well as providing security industry regulations, and other protective programs. External recoveries are received from other levels of government, the Insurance Corporation of British Columbia, the British Columbia Lottery Corporation, the Vancouver Port Corporation, and individuals and organizations covered by the *Criminal Records Review Act* for the purposes provided for in this sub-vote. Internal recoveries are received from other ministries and from the *Victims of Crime Act* Special Account.

EMERGENCY MANAGEMENT BC

Voted Appropriations Description: This sub-vote provides for overseeing the integrated strategic planning, mitigation, response and recovery activities for the province of BC, including the BC Coroners Service, Office of the Fire Commissioner, and Provincial Emergency Program. The BC Coroners Service, in addition to its role within the Emergency Management BC framework, provides for investigation of unnatural, sudden and unexpected deaths in the province, including reviews of all child deaths; ensuring that the relevant facts are made a matter of public record, either through the completion of a Judgment of Inquiry or the holding of an Inquest; identifying and advancing recommendations aimed at prevention of death in the future under similar circumstances; and reporting on issues affecting prevention of child death and more broadly promoting child safety. The Office of the Fire Commissioner provides for the administration and enforcement of the *Fire Services Act* and the BC Fire Code, implementation of fire safety regulations, provision of evaluation and best practice information, development of public education programs and fire safety materials, major fire investigation and provincial response to major wildfire emergencies. The Provincial Emergency Program provides for coordination of provincial integrated emergency planning, preparedness, response and recovery; development of hazard mitigation strategies; promotion of the development of emergency management capacity by BC communities to minimize loss of life and economic impact during emergencies; and planning and coordinating volunteers in a number of public safety lifeline disciplines. External recoveries are received from other levels of government, including Public Safety and Emergency Preparedness Canada for the purposes provided for in this sub-vote. Internal recoveries are received from Government Publications Services for sale of safety training modules.

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

OFFICE OF THE SUPERINTENDENT OF MOTOR VEHICLES

Voted Appropriation Description: This sub-vote provides for leading and supporting government traffic safety initiatives, administration of driver regulatory and traffic safety programs, setting driver licensing policy, monitoring and regulating unfit drivers, conducting appeals of driving prohibitions and vehicle impoundments, and conducting hearings and reviews of Insurance Corporation of British Columbia decisions respecting driver licence sanctions, driver training school and driver trainer licences. External recoveries are received from Crown corporations, appeal fees, and program fees for the purposes provided for in this sub-vote.

GAMING POLICY AND ENFORCEMENT

Voted Appropriations Description: This sub-vote provides for the administration of gaming (including horse racing) in the province and includes development and administration of policy, standards, and regulations, licensing gaming events, oversight of horse racing events and theatres, registration, audit, investigation and enforcement activities concerning legal gaming venues and illegal gaming, the management of the Province's gaming initiatives, the Province's responsible gambling strategy and problem gaming program, and the distribution of gaming proceeds. External recoveries are received from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation, from processing fees for the gaming event licence applications, from the Canadian Pari-Mutuel Agency for horse race testing, and from gaming registrants for direct costs incurred in investigations. Internal recoveries are received from Police Services for illegal gaming initiatives.

LIQUOR CONTROL AND LICENSING

Voted Appropriation Description: This sub-vote provides for overall policy development, administration, licensing and enforcement in support of the *Liquor Control and Licensing Act* and Regulations. External recoveries are received from licensing application, renewal, and change request fees.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the costs related to the offices of the Solicitor General and the Deputy Solicitor General including salaries, benefits, allowances, operating and other expenses of these offices and secondary support and operations of the Ministry of Public Safety and Solicitor General. This sub-vote also provides for the oversight of consumer legislation, film and adult video classification services and licensing of theatres and distributors, ministry policy development and other initiatives sponsored by the Solicitor General, including *Motor Dealer Act* administration. Management services are provided by the Ministry of Attorney General and Minister Responsible for Multiculturalism. External recoveries are received from individual parties for services provided on their behalf; and pursuant to court and consent orders, for costs associated with investigations and consumer restitution. Internal recoveries are received from other ministries for special public safety initiatives.

Vote 39—Emergency Program Act

This vote provides for ministry programs and operations described in the voted appropriation under the *Emergency Program Act*.

EMERGENCY PROGRAM ACT

Voted Appropriation Description: This sub-vote provides for the ministry programs and operations described in the voted appropriation for the *Emergency Program Act*, which provides for response to and recovery from emergencies and disasters, and for hazard mitigation initiatives.

STATUTORY—STATUTORY SERVICES

This statutory appropriation provides for the programs and operations under the Statutory Services core business which includes the *Civil Forfeiture Act* Special Account, the *Forfeited Crime Proceeds Fund* Special Account, the *Inmate Work Program* Special Account, and *Victims of Crime Act* Special Account.

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

STATUTORY SERVICES

Statutory Appropriations Description: This statutory appropriation provides for the *Civil Forfeiture Act* Special Account, the *Forfeited Crime Proceeds Fund* Special Account, the *Inmate Work Program* Special Account, and the *Victims of Crime Act* Special Account.

Special Accounts

CIVIL FORFEITURE ACT

This account was established by the *Civil Forfeiture Act*, 2006. The purpose of the account is to fund programs that aim to prevent crime, compensate the eligible victims of crime, and to create a financial disincentive to commit unlawful activities. The fund is established to distribute proceeds of the assets seized on behalf of the crown as prescribed by the Act. Revenue represents proceeds from judgments or settlements of outstanding legal proceedings. Expenditures are limited to those permitted within the scope of the Act and may include funding for those programs described herein as well as the administration of the Act, and other prescribed purposes.

FORFEITED CRIME PROCEEDS FUND

This account was established by the *Special Accounts Appropriation and Control Act*, 1988 as amended by the *Attorney General Amendment Act*, 1989. The purpose of this account is to dispose of property forfeited from criminal offences in a manner to facilitate the administration of criminal justice and law enforcement in the province. Revenue represents forfeited proceeds of crimes. The Solicitor General determines expenses to be made from the account; however, under the terms of a protocol agreement, expenses from previous years' revenues can be made only with the approval of the Minister of Finance. Administration costs are funded through the ministry's voted appropriations. No financing transactions are provided for under this account.

INMATE WORK PROGRAM

This account was established by the *Miscellaneous Statutes Amendment Act (No.2)*, 1987. The purpose of this account is to assist inmates in acquiring skills and to encourage them to develop good work habits. Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs related to the Inmate Work Program. Administration costs are funded through the ministry's voted appropriations.

VICTIMS OF CRIME ACT

This account was established by the *Victims of Crime Act*, 1995. The purpose of this account is to fund services to victims of crime as provided for in the Act. Revenue represents proceeds from a victim surcharge levy on fines from all provincial offenses, both court-imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offenses imposed by the court under the Criminal Code of Canada. Expenses are for justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and Minister Responsible for Multiculturalism and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime. Administration costs are funded through the ministry's voted appropriations. No financing transactions are provided for under this account.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

Loans, Investments and Other Requirements by Core Business

GAMING POLICY AND ENFORCEMENT

Hastings Park Race Track—Receipts represent the repayment of the principal for a loan provided to an external party for the purchase of Hastings Park Race Track. This loan will be fully repaid by December 31, 2012.

Ministry of Small Business and Revenue

Vote 40—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Small Business and Regulatory Reform, Revenue Programs, Revenue Solutions, Property Assessment Services, and Executive and Support Services.

SMALL BUSINESS AND REGULATORY REFORM

Voted Appropriation Description: This sub-vote provides for the operating and administration costs of ministry services, establishing and operating a Small Business Roundtable, and advancing regulatory reform across government. This sub-vote also provides funding for products and tools to support small business success.

REVENUE PROGRAMS

Voted Appropriation Description: This sub-vote provides for the administration and enforcement of tax statutes administered by the ministry, and revenue and benefit programs that are the responsibility of the Ministry of Small Business and Revenue. This sub-vote also provides for payment of interest or refunds of taxation revenues or rebates under statutes administered by the ministry. Costs are partially recovered from revenues administered by the ministry.

REVENUE SERVICES

Voted Appropriation Description: This sub-vote provides for accounts receivable collection; loan administration; revenue programs, including premiums and fees for the Medical Services Plan for the Ministry of Health; and administration services through a combination of in-house service providers and a private sector service provider. Costs are partially recovered from within the Consolidated Revenue Fund or deducted from collected proceeds and revenues administered by the ministry.

Statutory Appropriation Description: This statutory appropriation provides for the Provincial Home Acquisition Wind Up Special Account.

PROPERTY ASSESSMENT SERVICES

Voted Appropriation Description: This sub-vote provides for the operating and administration costs of the Property Assessment Review Panels and the Property Assessment Appeal Board, including the fees and expenses of appointees to the panels and Board. Costs are recovered from the British Columbia Assessment Authority, other organizations through agreements, and appellants to the Board.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Small Business and Revenue, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive strategic direction of the ministry and administrative support services; tax appeal management and administration; and policy and legislation. Costs are partially recovered from revenues administered by the ministry.

Descriptions of Appropriations—Continued

Ministry of Small Business and Revenue—Continued

Special Account

PROVINCIAL HOME ACQUISITION WIND UP

This account is established under the *Special Appropriation and Control Act* effective April 1, 2004, for the purpose of providing for expenditures for the winding up of the loan and financial assistance programs under the *Home Conversion and Leasehold Loan Act*, the *Home Mortgage Assistance Act*, the *Home Purchase Assistance Act*, the *Homeowner Interest Assistance Act*, and the *Provincial Home Acquisition Act*. The latter Acts are repealed effective March 31, 2004.

Revenue consists of interest on outstanding mortgage principal. Expenses include statutory rebates and other miscellaneous program costs. Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent repurchased mortgage accounts and guarantee claims paid under the mortgage assistance programs.

Loans, Investments and Other Requirements by Core Business

REVENUE PROGRAMS

International Fuel Tax Agreement (Motor Fuel Tax Act)—Disbursements are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the receipts collected on their behalf by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

Land Tax Deferment Act—Disbursements are made to municipalities and the province to pay for property taxes of those property owners over 60 years of age (for the 2007 tax year, the requirement is over 55 years of age) and other qualified property owners that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest, on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenue are credited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Revenue Collected for, and Transferred to, Other Entities by Core Business

REVENUE PROGRAMS

British Columbia Transit Act (Motor Fuel Tax)—Disbursements are provided to British Columbia Transit (BCT) in respect of the *British Columbia Transit Act* fuel tax (receipts) collected on BCT's behalf by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

Greater Vancouver Transportation Authority Act (Motor Fuel and Social Service Taxes)—Disbursements are provided to the Greater Vancouver Transportation Authority (GVTA) in respect of the fuel tax (receipts) and the social service tax (receipts) on parking collected on GVTA's behalf under the *Greater Vancouver Transportation Authority Act* by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

Hotel Resort Tax—Disbursements are provided to qualified resort municipalities, in respect of hotel room tax (receipts) collected on their behalf under the *Hotel Room Tax Act* by the Ministry of Small Business and Revenue. Interest and fee revenue is deposited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Municipal (Hotel Room Tax)—Disbursements are provided to municipalities, regional districts or eligible entities in respect of additional hotel room tax (receipts) collected on their behalf under the *Hotel Room Tax Act* by the Ministry of Small Business and Revenue. Interest and fee revenue is deposited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Descriptions of Appropriations—Continued

Ministry of Small Business and Revenue—Continued

Rural Area Property Tax—Disbursements are provided to local governments and entities in rural areas in respect of local property taxes and levies (receipts) collected on their behalf by the Ministry of Small Business and Revenue. Interest and fee revenue is deposited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Tobacco Tax Amendment Act—Disbursements are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax (receipts) collected on their behalf. Administration costs are funded through the ministry's voted appropriations.

Tourism British Columbia (Hotel Room Tax Act)—Disbursements are provided by the province to Tourism British Columbia in respect of the *Tourism British Columbia Act* hotel room tax (receipts) collected on the corporation's behalf by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

Transportation Act (Motor Fuel and Social Service Taxes)—Disbursements are provided to the BC Transportation Financing Authority (BCTFA) in respect of the fuel tax (receipts) and the social service tax (receipts) on short-term rentals of passenger vehicles collected on BCTFA's behalf under the *Transportation Act* by the Ministry of Small Business and Revenue. Administration costs are funded through the ministry's voted appropriations.

Ministry of Tourism, Sport and the Arts

Vote 41—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Sport, Recreation, Volunteers and ActNow BC; Tourism; Arts and Culture; BC2008; BC Film Commission; Strategic Initiatives and Policy; Transfers to Crown Corporations and Agencies; and Executive and Support Services.

SPORT, RECREATION, VOLUNTEERS AND ACTNOW BC

Voted Appropriation Description: This sub-vote provides support and funding for sport, recreation, physical activity, volunteer policy and programs, assistance to improve provincial sport and recreation infrastructure and local hosting of major events, and administration of the Physical Fitness and Amateur Sports Fund Special Account. This sub-vote also provides for programs designed to encourage physical activity, healthy eating, reduced tobacco use, and health pregnancy decisions. Some costs are partially recovered from parties external to government for program services.

Statutory Appropriation Description: This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund Special Account.

TOURISM

Voted Appropriations Description: This sub-vote provides for implementation and financing of the provincial plan and policies for sustainable development of tourism, including implementing and funding strategies to promote British Columbia and achieve significant increases in tourism; advancing tourism product and sector development; selling and the tenure of Crown land resources for development of all-season resorts and adventure tourism businesses, including expenses related to consultation and accommodation and unrecoverable project costs; maintenance and development of recreation sites and trails; working with and forming partnerships with industry, not-for-profit organizations and other levels of government to enhance the business climate for tourism growth; undertaking market and trend research; and building awareness and implementing policies to facilitate the protection, conservation, and rehabilitation of heritage and archeological sites under the *Heritage Conservation Act*. Some costs are partially recovered from ministries and parties external to government for program services.

Descriptions of Appropriations—Continued

Ministry of Tourism, Sport and the Arts—Continued

ARTS AND CULTURE

Voted Appropriation Description: This sub-vote provides support and funding for arts and cultural policy and programs, including improvements to arts and cultural infrastructure and events throughout the province; administration and delivery of government programs under the *Arts Council Act*; and administration of the Olympic Arts Fund Special Account.

Statutory Appropriation Description: This statutory appropriation provides for the Olympic Arts Fund Special Account (name changed to BC Arts and Culture Endowment).

BC2008

Voted Appropriation Description: This sub-vote provides support and funding for activities related to the celebration and commemoration of the 150th anniversary of the establishment of British Columbia as a Crown colony.

BC FILM COMMISSION

Voted Appropriation Description: This sub-vote provides support and funding for the promotion of British Columbia's locations, production and post-production support for film-making, and film industry infrastructure for use by the world's film, television and commercial industry. Some costs are partially recovered from external organizations for program services.

STRATEGIC INITIATIVES AND POLICY

Voted Appropriation Description: This sub-vote provides for strategic advice and policy direction on issues integral to the mandate of the ministry, as well as working closely with the ministry's Crown corporations to advance policy priorities and objectives.

TRANSFERS TO CROWN CORPORATIONS AND AGENCIES

Voted Appropriations Description: This sub-vote provides transfers to Crown corporations and agencies, Vancouver Convention Centre Expansion Project, Tourism BC, Royal British Columbia Museum, British Columbia Pavilion Corporation and the Provincial Capital Commission.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the offices of the Minister of Tourism, Sport and the Arts and the Minister of State for ActNow BC, including salaries, benefits, allowances and operating expenses for the ministers and their staff. This sub-vote also provides for executive direction for the ministry. Under an agreement, the Ministry of Community Services provides management services to the Ministry of Tourism, Sport and the Arts.

Special Accounts

OLYMPIC ARTS FUND (name changed to BC ARTS AND CULTURE ENDOWMENT)

This account was established under the *Special Accounts Appropriation and Control Act*, 2001. The account provides funding to prepare the arts and cultural community to host the 2010 Olympic and Paralympic Winter Games. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to groups and organizations for cultural and artistic activities that will prepare them to host the 2010 Olympic and Paralympic Winter Games and related administration costs. No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Tourism, Sport and the Arts—Continued

PHYSICAL FITNESS AND AMATEUR SPORTS FUND

This account was originally created as a fund under the *Revenue Surplus Act*, 1969, was continued under the *Funds Control Act*, 1979, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988. The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to physical fitness and amateur sport projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote. No financing transactions are provided for under this account.

Statutory Account

PAYMENTS BASED ON CONTRIBUTIONS

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Loans, Investments and Other Requirements by Core Business

TOURISM

Tourism Development – Disbursements represent expenditures for preparing land development plans, survey costs, and costs of developing land for sale and tenure disposition to resort and adventure tourism developers. Administration costs are funded through the ministry's voted appropriations.

Ministry of Transportation

Vote 42—Ministry Operations

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Transportation Improvements, Public Transportation, Highway Operations, Commercial Passenger Transportation Regulation, and Executive and Support Services.

TRANSPORTATION IMPROVEMENTS

Voted Appropriations Description: This sub-vote provides for Transportation Policy and Legislation; Planning, Engineering, and Construction; Partnerships; and Port and Airport Development. Major activities include: transportation, highway and corporate policy, and the development of legislation; highway planning; capital program development and monitoring; highway corridor investment strategies; quality management; access management; direction and management of projects; engineering, design, survey, construction, reconstruction, property acquisition and expropriation for provincial highways, roads, bridges, and tunnels; development and monitoring of public-private partnerships; land base management, including port and airport *Land Act* tenures. This sub-vote also provides for transfers to other parties such as local governments to support transportation initiatives such as port and airport development. Recoveries are received from the BC Transportation Financing Authority and other parties such as federal and municipal governments and private sector partners for costs incurred and works and services provided on their behalf.

Descriptions of Appropriations—Continued

Ministry of Transportation—Continued

PUBLIC TRANSPORTATION

Voted Appropriations Description: This sub-vote provides for annual government contributions toward costs incurred by, or on behalf of, British Columbia Transit and Rapid Transit Project 2000 Ltd. These costs include operating transfers toward expenses incurred for providing public passenger and transportation services, including transportation services for the disabled, in various communities throughout the province; and debt servicing and the amortization of prepaid capital advances to both British Columbia Transit and Rapid Transit Project 2000 Ltd. This sub-vote also provides for payments under a coastal ferry services contract between the province and British Columbia Ferry Services Inc.

HIGHWAY OPERATIONS

Voted Appropriations Description: This sub-vote provides for Maintenance, Asset Preservation and Traffic Operations; Commercial Vehicle Safety and Enforcement; Inland Ferries; and Coquihalla Toll Administration. Major activities include: regional, district and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; road and bridge surfacing; rehabilitation, replacement, seismic retrofit, safety improvements and minor roadworks; weigh scale operations; the administration and enforcement of commercial transport road safety programs and vehicle inspection and standards programs; electrical installations, and infrastructure upgrades; payments to road and bridge maintenance contractors for the maintenance of highways, roads, bridge structures and tunnels; payments to contractors for pavement marking, electrical maintenance, and for the operation, maintenance and rehabilitation of inland ferries and ferry landings; Coquihalla toll collection; and transfers to other parties such as local governments. Payments are received from the federal government pursuant to a contribution agreement for costs associated with the use of advanced technology for National Safety Code enforcement; and recoveries are received from the BC Transportation Financing Authority and other parties such as federal and municipal governments and private sector partners for costs incurred and works and services provided on their behalf.

COMMERCIAL PASSENGER TRANSPORTATION REGULATION

Voted Appropriations Description: This sub-vote provides for the Passenger Transportation Board and Passenger Transportation Branch. The Passenger Transportation Board approves applications to operate inter-city buses and passenger directed vehicles in British Columbia, and decides appeals on administrative sanctions imposed by the Registrar of Passenger Transportation. The Registrar of Passenger Transportation approves applications for those commercial passenger transportation operations, such as sightseeing buses and hotel and airport shuttles, which are not adjudicated by the Board. The Passenger Transportation Branch verifies safety requirements, conducts investigations, when required, and in cooperation with other agencies, conducts enforcement and compliance activities against both licensed and unlicensed operators. Recoveries of costs are received from a number of participants in hearings before the Board, and for selected program services.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Transportation and corporate services. This includes the deputy minister's office, finance, administration, human resources, facilities management, and information systems; service planning, reporting, and performance measurement; and freedom of information, protection of privacy and records management. Recoveries are received from parties internal and external to the ministry for administrative services and materials provided.

Prepaid Capital Advances by Core Business

PUBLIC TRANSPORTATION

British Columbia Transit—Disbursements are provided for approved capital projects for selected public passenger transit services in communities around the province.

Rapid Transit Project 2000 Ltd.—Disbursements are provided for approved rapid transit capital projects in the Lower Mainland, and for capitalized borrowing costs relating to Rapid Transit Project 2000 debt.

Descriptions of Appropriations—Continued

Management of Public Funds and Debt

Vote 43—Management of Public Funds and Debt

This vote provides for the cost of managing public funds and debt resulting from borrowing activities to finance provincial operating and capital requirements; borrowing on behalf of government bodies under the fiscal agency loan program, entering into financial agreements and commodity derivatives with or on behalf of government bodies; and, borrowing for the warehouse program.

COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FINANCING PURPOSES (NET OF RECOVERIES)

Voted Appropriations Description: This sub-vote provides for the cost of interest and all other costs, expenses, charges and fees, associated with debt arising from borrowings or other credit arrangements, including costs under related financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, incurred or assumed by the government for operating purposes or capital financing purposes. This sub-vote also provides for the cost of cash-flow management of the Consolidated Revenue Fund and payment services resulting from borrowing activities. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, and revenue earned from sinking fund investments prefunding operations, and matched book transactions, are offset against the related expenditure. Costs associated with borrowings for the student loans program and for capital financing purposes are recovered from the debt servicing appropriations of the Ministries of Advanced Education, Education, Health, and Transportation.

COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation Description: This sub-vote provides for the cost of interest and all other costs, expenses, charges and fees, associated with debt arising from borrowings or other credit arrangements, including costs under related financial agreements (such as interest rate and currency swaps and forward rate agreements) incurred or assumed by the government for the purposes of the fiscal agency loan program. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related expenditure, and the remaining costs are fully recovered from government bodies or other authorized organizations.

COST OF FINANCIAL AGREEMENTS ENTERED INTO ON BEHALF OF GOVERNMENT BODIES (NET OF RECOVERIES)

Voted Appropriation Description: This sub-vote provides for all costs, expenses, charges and fees associated with financial agreements (such as interest rate and currency swaps and forward rate agreements) entered into by the government with or on behalf of government bodies or other authorized organizations other than such agreements related to fiscal agency loans. This sub-vote also provides for all costs, expenses, charges and fees associated with commodity derivatives entered into by the government with or on behalf of government bodies or other authorized organizations. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives are offset against the related expenditure under those agreements or derivatives, and the remaining costs are fully recovered from government bodies or other authorized organizations.

COST OF WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)

Voted Appropriation Description: This sub-vote provides for the costs associated with debt issued in advance of requirements including the cost of interest, and all other costs, expenses, charges and fees. The debt is held in the program prior to allocation to a government purpose or for loans to a government body or other authorized organization. Interest and other earnings accrued from the investment of proceeds of borrowings while warehoused offsets interest and other costs associated with those borrowings. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related interest expenditure.

Descriptions of Appropriations—Continued

Other Appropriations

Vote 44—Contingencies (All Ministries) and New Programs (Minister of Finance)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This includes the negotiating framework, which is contingent on compensation negotiations underway in the public sector and the Health Innovation Fund, which is contingent on the selection of suitable projects. The Health Innovation Fund will assist health authorities in implementing best practices, restructuring service delivery systems and eliminating key information bottlenecks. This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. Ex gratia payments are also provided for in this vote. In addition, this vote provides for the funding of new government programs.

Vote 45—BC Family Bonus (Minister of Finance)

This vote provides funding for payments to low income families with children. Recoveries are received from the federal government for the payment of BC Family Bonus to aboriginal families on reserves receiving income assistance. A payment is made to the federal government for administration of the program.

Vote 46—Electoral Boundaries Commission (Attorney General)

This vote provides for the operation of the Electoral Boundaries Commission. The Commission, in consultation with the public, will make recommendations for electoral boundaries under the current electoral system and under a Single Transferable Vote system.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

Vote 47—Commissions on Collection of Public Funds

This vote provides for the recognition of payments to, or amounts withheld by, parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This vote also provides for collection costs incurred by the Ministry of Small Business and Revenue and Legal Services Branch, Ministry of Attorney General. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under statutes and regulations.

Minister of Aboriginal Relations and Reconciliation
Minister of Advanced Education
Minister of Agriculture and Lands
Attorney General
Minister of Children and Family Development
Minister of Community Services
Minister of Economic Development
Minister of Education
Minister of Employment and Income Assistance
Minister of Energy, Mines and Petroleum Resources
Minister of Environment
Minister of Finance
Minister of Forests and Range
Minister of Health
Minister of Labour and Citizens' Services
Minister of Public Safety and Solicitor General
Minister of Small Business and Revenue
Minister of Tourism, Sports and the Arts
Minister of Transportation

Descriptions of Appropriations—Continued**Other Appropriations—Continued****Vote 48—ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS**

This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. Recoveries represent allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

Minister of Aboriginal Relations and Reconciliation
Minister of Advanced Education
Minister of Agriculture and Lands
Attorney General
Minister of Children and Family Development
Minister of Community Services
Minister of Economic Development
Minister of Education
Minister of Employment and Income Assistance
Minister of Energy, Mines and Petroleum Resources
Minister of Environment
Minister of Finance
Minister of Forests and Range
Minister of Health
Minister of Labour and Citizens' Services
Minister of Public Safety and Solicitor General
Minister of Small Business and Revenue
Minister of Tourism, Sports and the Arts
Minister of Transportation

Vote 49—Environmental Appeal Board and Forest Appeals Commission (Minister of Forests and Range and Minister of Environment)

This vote provides for the operation, administrative and support services for the Environmental Appeal Board and the Forest Appeals Commission. The Environmental Appeal Board hears appeals from decisions made under environmental legislation and provides for the hearings of appeals under other legislation. The Forest Appeals Commission hears appeals from decisions made under the forest and range legislation. This vote also provides for the operation and administration of other tribunals. Recoveries may be received from other ministries and other levels of government.

Vote 50—Forest Practices Board (Minister of Forests)

This vote provides for the operation of the Forest Practices Board, including independent audits and special investigations of forest practices, investigations of public complaints, and administrative appeals.

Special Account**CHILDREN'S EDUCATION FUND (Minister of Finance)**

This account is established as a special account effective April 1, 2007 by Section 9.4 of the *Special Accounts Appropriation and Control Act*. The Children's Education Fund is to provide funding for a grant program for the benefit of eligible students born on or after January 1, 2007 enrolled in eligible British Columbia based education programs. Revenues represent investment earnings on the fund balance. No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

INSURANCE AND RISK MANAGEMENT (Minister of Finance)

This account was established by the *Financial Administration Amendment Act, 1989*, for the purpose of providing insurance and/or risk management services to participants consisting of government bodies, ministries, public authorities, persons, and classes of persons or public authorities designated by regulation. The account is administered by the Ministry of Finance and also provides for the operation of the Risk Management Branch and Government Security Office which provides risk management; risk financing, including claims and litigation management; security and advisory and consulting services to the provincial public sector. Revenue and recoveries represent amounts paid into the account in respect of agreements or arrangements with participants, amounts required to be paid into it under regulations, amounts appropriated for the account by a *Supply Act* and earnings of the account. Expenses represent amounts payable from the account in respect of agreements or arrangements with participants and amounts payable from the account in accordance with regulations including the cost of providing insurance and risk management services and of operating the account.

**Consolidated Revenue Fund
Statement of Staff Utilization
for the Fiscal Year Ended March 31, 2008
(Unaudited)**

	Estimated	Actual	Variance Actual to Estimated
Legislation.....	350	350	
Officers of the Legislature.....	247	226	(21)
Office of the Premier.....	110	90	(20)
Aboriginal Relations and Reconciliation.....	179	158	(21)
Advanced Education.....	228	217	(11)
Agriculture and Lands.....	820	906	86
Attorney General.....	3,582	3,611	29
Children and Family Development.....	4,286	4,221	(65)
Community Services.....	566	598	32
Economic Development.....	168	188	20
Education.....	322	318	(4)
Employment and Income Assistance.....	1,973	1,876	(97)
Energy, Mines and Petroleum Resources.....	315	296	(19)
Environment.....	1,493	1,551	58
Finance.....	848	780	(68)
Forests and Range.....	3,822	3,864	42
Health.....	3,696	3,783	87
Labour and Citizens' Services.....	2,195	2,185	(10)
Public Safety and Solicitor General.....	2,617	2,522	(95)
Small Business and Revenue.....	891	870	(21)
Tourism, Sport and the Arts.....	166	171	5
Transportation.....	1,449	1,384	(65)
Other Appropriations.....	93	80	(13)
	<u>30,416</u>	<u>30,245</u>	<u>(171)</u>

Staff utilization is the full-time equivalent of the number of persons employed in the fiscal year whose salaries are paid directly by the Consolidated Revenue Fund.

Consolidated Revenue Fund
Schedule of Prepaid Capital Advances by Ministry
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)

	Estimated	Other Authorizations	Total Appropriation	Actual	Variance Actual to Appropriation
Prepaid Capital Advances	\$	\$	\$	\$	\$
Advanced Education					
Post-Secondary Institutions...	300,860		300,860	286,804	(14,056)
Education					
Schools.....	256,300		256,300	237,014	(19,286)
Health					
Health Facilities.....	401,000	16,733	417,733	417,733	
Transportation					
British Columbia Transit.....	17,885	5,700	23,585	23,585	
	<u>976,045</u>	<u>22,433</u>	<u>998,478</u>	<u>965,136</u>	<u>(33,342)</u>

Consolidated Revenue Fund
Schedule of Other Financing Transactions by Ministry
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)

	Estimated	Other Authoriz- ations	Total Approp- iation	Actual	Variance Actual to Approp- iation
	\$	\$	\$	\$	\$
Loans, Investments and Other Requirements					
Aboriginal Relations and Reconciliation					
Settlement and Implementation Costs of					
Treaties and Other Agreements.....	6,389		6,389	1,176	(5,213)
Advanced Education					
British Columbia Student Loan Program.....	270,000		270,000	190,141	(79,859)
Agriculture and Lands					
Crown Land Administration.....	8,250		8,250	919	(7,331)
Attorney General					
Interest on Trusts and Deposits.....	1,390	214	1,604	1,604	
Forests and Range					
BC Timber Sales (Special Account).....	50,200	54,385	104,585	104,585	
Small Business and Revenue					
International Fuel Tax Agreement (Motor Fuel					
Tax Act).....	1,100	2,375	3,475	3,475	
Land Tax Deferment Act.....	76,000		76,000	51,825	(24,175)
Provincial Home Acquisition Wind Up					
(Special Account).....	30		30	2	(28)
Tourism, Sport and the Arts					
Tourism and Resort Development.....	1	205	206	206	
	<u>413,360</u>	<u>57,179</u>	<u>470,539</u>	<u>353,933</u>	<u>(116,606)</u>

Revenue Collected for, and Transferred to,
Other Entities

Energy, Mines and Petroleum Resources					
Oil and Gas Commission Act.....	31,393		31,393	31,319	(74)
Small Business and Revenue					
British Columbia Transit Act (Motor Fuel Tax)....	8,000	1,000	9,000	9,000	
Hotel Resort Tax (Hotel Room Tax Act).....	9,000	213	9,213	9,213	
Municipal (Hotel Room Tax Act).....	25,000	2,244	27,244	27,244	
Rural Area Property Taxes.....	250,000		250,000	249,113	(887)
South Coast British Columbia Transportation					
Authority Act (Motor Fuel and Social Services					
Taxes).....	279,800	1,968	281,768	281,768	
Tobacco Tax Amendment Act.....	3,000		3,000	1,993	(1,007)
Tourism British Columbia (Hotel Room Tax					
Act).....	32,000	708	32,708	32,708	
Transportation Act (Motor Fuel and Social					
Service Taxes).....	431,000	8,258	439,258	439,258	
	<u>1,069,193</u>	<u>14,391</u>	<u>1,083,584</u>	<u>1,081,616</u>	<u>(1,968)</u>

Consolidated Revenue Fund
Schedule of Capital Financing Transactions by Classification
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)

	Total Appropriations		
	Estimated	Other Authorizations	Total
	\$	\$	\$
Special Offices and Ministries			
Legislation.....	27,415		27,415
Officers of the Legislature.....	2,088		2,088
Office of the Premier.....	95		95
Aboriginal Relations and Reconciliation.....	32	378	410
Advanced Education.....	2,160		2,160
Agriculture and Lands.....	9,367		9,367
Attorney General.....	9,993	1,292	11,285
Children and Family Development.....	19,517		19,517
Community Services.....	3,549		3,549
Economic Development.....	486	789	1,275
Education.....	6,885		6,885
Employment and Income Assistance.....	17,595		17,595
Energy, Mines and Petroleum Resources.....	1,435		1,435
Environment.....	34,042	62	34,104
Finance.....	6,267		6,267
Forests and Range.....	21,753	51,910	73,663
Health.....	48,701	13,591	62,292
Labour and Citizens' Services.....	84,272	14,059	98,331
Public Safety and Solicitor General.....	7,067		7,067
Small Business and Revenue.....	10,888		10,888
Tourism, Sport and the Arts.....	1,781		1,781
Transportation.....	9,232		9,232
Other Appropriations			
Contingencies (All Ministries) and New Programs.....	205,000	(32,899)	172,101
Environmental Appeal Board and Forest Appeals Commission.....	15		15
Forest Practices Board.....	125		125
Insurance and Risk Management.....	240		240
	<u>530,000</u>	<u>49,182</u>	<u>579,182</u>
Breakdown of Other Authorizations—			
Statutory Appropriation – Special Account.....	49,182		
	<u>49,182</u>		

Consolidated Revenue Fund
Schedule of Capital Financing Transactions by Classification
for the Fiscal Year Ended March 31, 2008
(In Thousands—Unaudited)

Actual Capital Disbursements by Classification							Variance—
Land and Land Improvements	Buildings and Tenant Improvements	Specialized Equipment	Office Furniture and Equipment	Vehicles	Information Systems	Highway Infrastructure	Actual to Appropriations
\$	\$	\$	\$	\$	\$	\$	\$
	637		740		199		1,576 (25,839)
			140		699		839 (1,249)
			15		7		22 (73)
		11	362		37		410 0
			39		917		956 (1,204)
	233	829	247	907	5,561		7,777 (1,590)
	4,442	791	573	1,804	3,675		11,285 0
	3,586	74	1,085	1,360	2,333		8,438 (11,079)
	645		362		477		1,484 (2,065)
	232		326	51	666		1,275 0
			178		6,440		6,618 (267)
	292		1,909	63	1,630		3,894 (13,701)
	187	50	87	575	339		1,238 (197)
25,816	1,510	1,575	219	1,568	3,416		34,104 0
	687		126		3,047		3,860 (2,407)
2,170	4,247	5,720	133	3,283	5,594	52,516	73,663 0
	1,392	2,176	569	7,207	50,948		62,292 0
762	30,431	5,337	676	516	60,609		98,331 0
	1,335	346	398	2,394	2,239		6,712 (355)
	658	1	485	269	4,287		5,700 (5,188)
1,088	348		73		105		1,614 (167)
	422	1,246	221	2,238	3,078		7,205 (2,027)
							0 (172,101)
							0 (15)
			9		116		125 0
			16		162		178 (62)
<u>29,836</u>	<u>51,284</u>	<u>18,156</u>	<u>8,988</u>	<u>22,235</u>	<u>156,581</u>	<u>52,516</u>	<u>339,596 (239,586)</u>

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements
as at March 31, 2008
(In Thousands—Unaudited)

	Chapter	Section	Purpose	Amounts Accessed 2008	Amounts Accessed 2007
Special Accounts				\$	\$
BC-Alcan Northern Development Fund Act.....	chap. 3	sec. 5	Northern Development Fund.....	500	300
Civil Forfeiture Act.....	chap. 29	sec. 27	Civil Forfeiture Account.....		
Correction Act.....	chap. 46	sec. 24(3)	Inmate Work Program.....	1,065	1,062
Financial Administration Act.....	chap. 138	sec. 30(5)	Insurance and Risk Management.....	2,342	
Forest Act.....	chap. 157	sec. 109	BC Timber Sales Account.....	310,424	157,338
Health Special Account Act.....	chap. 185	sec. 3	Health Special Account.....	147,250	147,250
Ministry of Lands, Parks and Housing Act.....	chap. 307	sec. 7(2)	Crown Land.....	37,312	36,970
Public Guardian and Trustee Act.....	chap. 383	sec. 21(2)	Public Guardian and Trustee of British Columbia	17,665	16,446
South Moresby Implementation Account Act.....	chap. 435	sec. 4	South Moresby Forest Replacement.....		26,339
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 4	First Citizens' Fund.....	4,134	4,177
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 5	Forest Stand Management Fund.....		
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 7	Forfeited Crime Proceeds Fund.....		
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 8	Physical Fitness and Amateur Sports Fund.....	2,400	2,300
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 9	BC Art and Culture Endowment.....	850	691
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 9.1	Provincial Home Acquisition Wind Up.....		
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 9.2	Production Insurance Account.....	22,333	25,490
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 9.3	Housing Endowment Fund.....	810	
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 9.4	Children's Education Fund.....		
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 9.5	Innovative Clean Energy Fund.....	123	
Sustainable Environment Fund Act.....	chap. 445	sec. 5	Sustainable Environment Fund.....	29,305	35,705
University Endowment Land Act.....	chap. 469	sec. 18(1)	University Endowment Lands Administration....	4,580	4,187
Victims of Crime Act.....	chap. 478	sec. 9(4)	Victims of Crime Act Special Account.....	7,336	7,387
Total Special Accounts.....				588,429	465,642

Note: Any transfers to the General Account from Special Accounts and Special Funds have been eliminated from this schedule.

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements
as at March 31, 2008
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2008 \$	Amounts Accessed 2007 \$
Other Statutory Authorities					
Agricultural Land Commission Act.....	chap. 36	sec. 47	Expense—commission.....		
Animal Disease Control Act.....	chap. 14	sec. 22	Administration expense.....		
Auditor General Act.....	chap. 2	sec. 4(1)	Expense—Auditor General.....		
British Columbia Railway Finance Act.....	chap. 37	sec. 12(7)	Payment of guarantees.....		
British Columbia Transit Act.....	chap. 38	sec. 27	Loans to the authority.....		
Business Corporations Act.....	chap. 57	sec. 349(3)(b)	Recovery against dissolved companies' assets.....		
Business Corporations Act.....	chap. 57	sec. 368(1)			
		(b), (ii) (iii)	Restoration of a company.....		
Business Practices and Consumer Protection Authority Act.....	chap. 3	sec. 37(1)	Revenue collected as long term fees.....		
Capital Financing Authority Repeal and Debt Restructuring Act.....	chap. 6	sec. 3(3)	Debt servicing contributions.....		
Coastal Ferry Act.....	chap. 14	sec. 63(1)	Commissioners expenses.....		
Community Living Authority Act.....	chap. 60	sec. 24(4)	Transfer of assets and liabilities to the Authority		
Constitution Act.....	chap. 66	sec. 57	Expenses—Legislative Assembly.....		
Corporation Capital Tax Act.....	chap. 73	Sec. 30(1)	Refunds.....		
Criminal Injury Compensation Act.....	chap. 85	sec. 2(7)	Compensation—family of victims of crimes.....		
Crown Proceeding Act.....	chap. 89	secs. 13, 14	Payment of claims.....		
Election Act.....	chap. 106	sec. 11(1)	Elections.....		
Electoral Boundaries Commission Act.....	chap. 107	sec. 8	Commission expenses.....		
Emergency Program Act.....	chap. 111	sec. 16	Disasters and civil defence.....	65,034	
Environment Management Act.....	chap. 53	sec. 88(1)	Environmental emergency.....		
Escheat Act.....	chap. 120	sec. 13(2)	Estate disbursement.....		
Financial Administration Act.....	chap. 138	sec. 21(2)	Extinguishment—debt.....		
Financial Administration Act.....	chap. 138	sec. 21(2)	Write-off of assets and uncollectible debts.....		1,464
Financial Administration Act.....	chap. 138	sec. 21(2)	Payment of fees.....		
Financial Administration Act.....	chap. 138	sec. 21(2)	Refunds.....		
Financial Administration Act.....	chap. 138	sec. 21(2)	Remissions.....		
Financial Administration Act.....	chap. 138	sec. 21(2)	Loan write-off.....		
Financial Administration Act.....	chap. 138	sec. 21(2)	Public debt expenses.....		
Financial Administration Act.....	chap. 138	sec. 21(2)	Special Warrants.....		
Financial Administration Act.....	chap. 138	sec. 21(2)	Collection agency commission.....		

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements
as at March 31, 2008
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2008	Amounts Accessed 2007
Other Statutory Authorities				\$	\$
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Payments based on contributions.....		
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Payments after fiscal year—end.....		
<i>Financial Administration Act</i>	chap. 138	sec. 20(1)	Interest on revenue refunds.....		
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Advances.....		
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Administration of investments.....	214	414
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Money not applied to be repaid.....		
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Prepaid capital advances.....	22,433	
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Power to invest.....		
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Payment of indemnities.....		
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Amortization of prepaid capital advances.....		
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Compensation costs.....		
<i>Financial Administration Act</i>	chap. 138	sec. 21(2)	Payment of guarantee or indemnity.....		
<i>Financial Administration Act</i>	chap. 138	sec. 23(3)	Expenditure of estimated recoveries.....		7,200
<i>Financial Administration Act</i>	chap. 138	sec. 33(2)	Conditional payment.....	205	
<i>Financial Information Act</i>	chap. 140	sec. 4(4)	Charges and fees of person conducting audit.....		
<i>Fire Services Act</i>	chap. 144	sec. 12	Remuneration—local assistant.....		
<i>Fire Services Act</i>	chap. 144	sec. 16(6)	Inquiry expenses.....		
<i>Flood Relief Act</i>	chap. 151	sec. 6	Flood costs.....		
<i>Forest Act</i>	chap. 157	sec. 109(3)	Development of timber for sale in future years and construction of roads and bridges.....	103,567	
<i>Forestry Revitalization Act</i>	chap. 17	sec. 9	Compensation of harvesting rights.....		
<i>Forestry Revitalization Act</i>	chap. 17	sec. 10(4)	BC Forestry Revitalization Trust.....		
<i>Fort Nelson Indian Reserve Minerals Revenue Sharing Act</i>	chap. 16	sec. 7	Payments per revenue sharing agreement.....		
<i>Freedom of Information and Protection of Privacy Act</i>	chap. 165	sec. 40(1)	Salary and expense of Commissioner.....		
<i>Greenbelt Act</i>	chap. 176	sec. 5(2)	Preservation of greenbelt land.....		
<i>Heritage Conservation Act</i>	chap. 187	sec. 22	Obligations of the Heritage Trust.....		
<i>Hospital District Act</i>	chap. 202	sec. 39(4)	Payment of guarantees.....		
<i>Hotel Room Tax Act</i>	chap. 207	various	Refunds.....		
<i>Hotel Room Tax Act</i>	chap. 207	sec. 2.1(5)	Resort area tax arrangements.....	213	5,954
<i>Hotel Room Tax Act</i>	chap. 207	sec. 3(2)	Municipality and Regional District tax arrangements.....	2,244	
<i>Income Tax Act</i>	chap. 215	sec. 78	Administration expenses.....		361

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements
as at March 31, 2008
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2008	Amounts Accessed 2007
Other Statutory Authorities				\$	\$
Indian Cut-off Lands Disputes Act.....	chap. 218	sec. 5	Payment of claims.....		
Insurance Corporation Act.....	chap. 228	sec. 28	Excess liabilities paid to corporations.....		
Insurance Premium Tax Act.....	chap. 232	sec. 15(1)	Reimbursement of overpayment.....		
International Financial Activity Act.....	chap. 49	sec. 33(2)(3)	Interest on unpaid tax refunds.....		
Land Tax Deferment Act.....	chap. 249	sec. 15(1)	Reimburse the municipality for tax deferred.....		3,264
Land Title Act.....	chap. 250	sec. 306	Assurance Fund.....		
Legislative Assembly Allowances and Pension Act.....	chap. 257	secs. 13, 31	Expenses—Legislative Assembly.....		
Legislative Assembly Management Committee Act.....	chap. 258	sec. 6.1	Expenses—Legislative Management Committee.....		
Legislative Procedure Review Act.....	chap. 261	sec. 8	Expenses—review.....		
Liquor Distribution Act.....	chap. 268	sec. 20(2)	Collection at customs.....		
Livestock Act.....	chap. 270	sec. 10	Reimbursement of keeper (recoverable).....		
Local Government Act.....	chap. 323	sec. 9(2)(c)	Procedure and costs for vote on incorporation....		
Local Government Act.....	chap. 323	sec. 23(1)	Transfer of provincial tax money.....		9,420
Local Government Grants Act.....	chap. 275	sec. 4(2)	To satisfy conditional grant liabilities.....		
Local Services Act.....	chap. 276	sec. 6	Advancing money required (recoverable).....		
Logging Tax Act.....	chap. 277	sec. 21(1)	Reimbursement of overpayment.....		
Members' Conflict of Interest Act.....	chap. 287	sec. 24	Commissioner's conflict of interest.....		
Mineral Land Tax Act.....	chap. 290	sec. 16(1)	Refunds.....		
Mines Act.....	chap. 293	sec. 17(2)	Mine improvement.....	1,305	
Motor Fuel Tax Act.....	chap. 317	various	Refunds.....	8,626	
Motor Vehicle Act.....	chap. 318	sec. 104.95	Motor vehicle impoundment refunds.....		
Municipal Aid Act.....	chap. 324	sec. 2	Improvements.....		
Muskwa-Kechika Management Act.....	chap. 38	sec. 18(1)(a)	Contributions.....		
Musqueam Reconciliation, Settlement and Benefits Agreement Implementation Act.....	chap. 6	sec. 9	Musqueam agreement costs.....		
Natural Gas Price Act.....	chap. 329	sec. 11(3)(a)	Recovery of penalty.....		
Northern Development Initiative Trust Act.....	chap. 69	sec. 13	Grants.....		
New Relationship Trust Act.....	chap. 6	sec. 15	Grant to New Relationship Trust.....		
Oil and Gas Commission Act.....	chap. 39	sec. 23	Payment of fees.....		
Ombudsman Act.....	chap. 340	sec. 4	Expenses—Ombudsman.....		
Passenger Transportation Act.....	chap. 39	secs. 48(3), 62	Administrative fines and Motor Carrier Commission.....		

Consolidated Revenue Fund
Statutory Spending Authorities for Disbursements
as at March 31, 2008
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2008	Amounts Accessed 2007
Other Statutory Authorities				\$	\$
Pension Agreement Act.....	chap. 351	sec. 6	Payment of liabilities.....		
Petroleum and Natural Gas Act.....	chap. 361	sec. 123(2)	Safeguarding dangerous operations.....		
Police Act.....	chap. 367	sec. 11(3)	Ministerial liability.....		
Police Act.....	chap. 367	sec. 38(3)	Emergency situation—expenses.....		
Property Tax Transfer Act.....	chap. 378	various	Refunds.....		
Provincial Court Act.....	chap. 379	sec. 27(4)	Inquiry legal counsel.....		
Public Inquiry Act.....	chap. 9	sec. 4	Commission expense.....	1,559	
Public Service Benefit Plan Act.....	chap. 386	sec. 5	Expenses related to contracts.....		
Public Works Agreement Act.....	chap. 391	sec. 3	Administration expenses.....		
Queen's Printer Act.....	chap. 394	sec. 11(2)	Business losses.....		
Recall and Initiative Act.....	chap. 398	sec. 173	Administrative costs.....		
Referendum Act.....	chap. 400	sec. 7	Administration expenses.....		79
Representative for Children and Youth Act.....	chap. 29	sec. 3(1)	Administration expenses.....		
Resort Municipality of Whistler Act.....	chap. 407	sec. 21	Administration expenses.....		
Safety Standard Act.....	chap. 96	sec. 91.1(3)	Long term fee reimbursement.....		
School Act.....	chap. 412	sec. 153(3)	Provincial repayments to board.....		
School Act.....	chap. 412	sec. 137(4)	School Referendum Tax—Rural Area.....		
Shelter Aid for Elderly Renters Act.....	chap. 424	sec. 3	Payment for rental assistance.....		
Social Service Tax Act.....	chap. 431	various	Refunds.....	1,600	
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 9.3	Housing Endowment Fund.....	250,000	
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 9.4	Children's Education Funding.....	41,200	
Statute Uniformity Act.....	chap. 441	sec. 4	Travel and personal expenses of board members.....		
Taxation (Rural Area) Act.....	chap. 448	various	Refunds.....		
Tobacco Tax Act.....	chap. 452	sec. 43(2)	Fee for collection of tobacco tax.....		
Tourism British Columbia Act.....	chap. 13	sec. 13(1)	Hotel room tax revenue.....	708	1,400
Transmission Corporation Act.....	chap. 44	sec. 5(2)	Transmission Corporation shares.....		
Transportation Act.....	chap. 44	secs. 35, 34(1)	Payment of tax to Authority.....		
Vancouver Island Natural Gas Pipeline Act.....	chap. 474	secs. 4(2), 6(2)	Agreement settlement.....		
Wildfire Act.....	chap. 31	sec. 65	Fire control costs.....	43,360	104,294
Total Other.....				542,268	133,850

